

Missouri Department of Revenue

Financial and Statistical Report

Fiscal Year Ended June 30, 2021



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Wayne Wallingford
Director of Revenue

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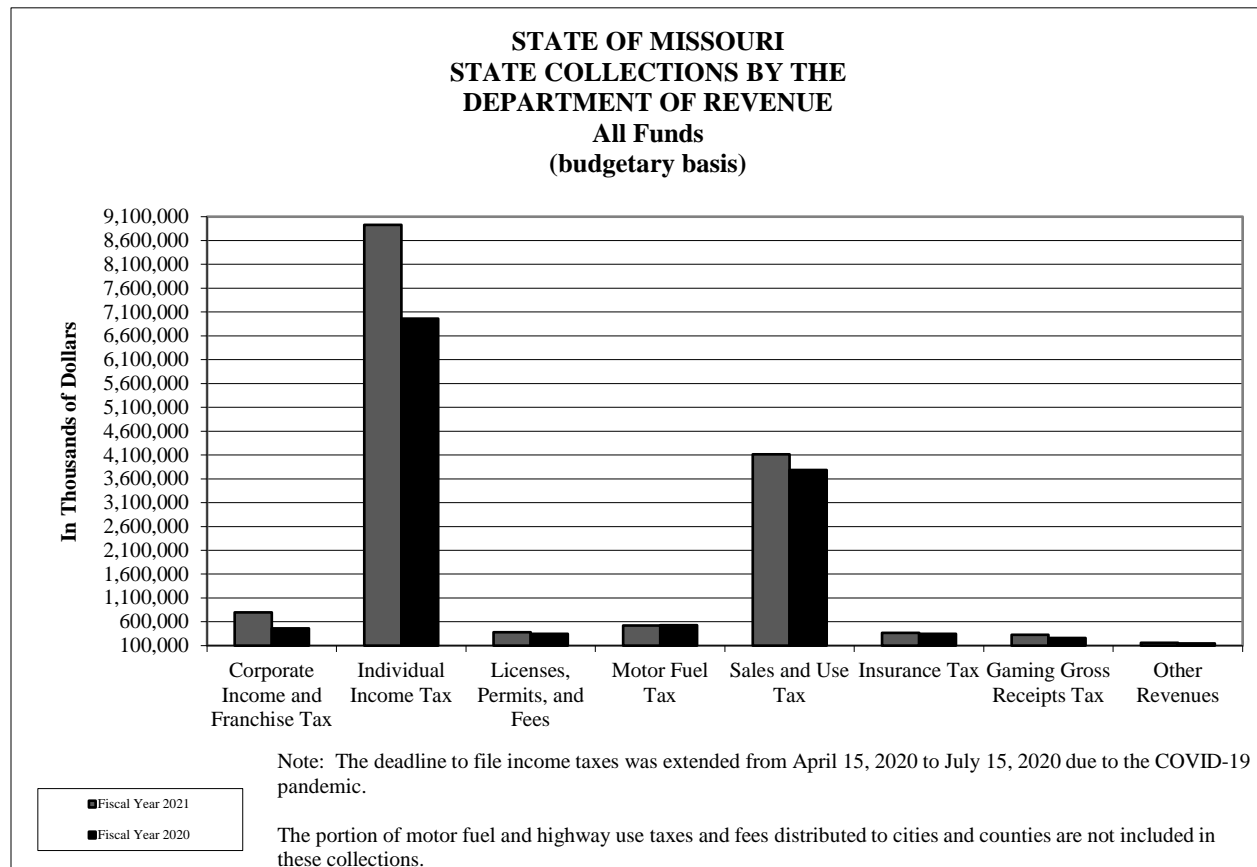
REPORTING ENTITY

The people of Missouri created the Department of Revenue when they adopted Article IV, Section 12, of the 1945 Constitution of Missouri. The Department serves as the central collection agency for state revenues. The primary duties of the Department are the collection of taxes, titling and registration of motor vehicles, and licensing of drivers throughout the state.

The number of employees authorized by the General Assembly for Fiscal Year 2021 was 1,090.55, with an operating budget of \$70.9 million.

COLLECTIONS

State money (General Fund collections and all other governmental funds' collections) collected by the Department totaled \$15.8 billion in Fiscal Year 2021, an increase of 21.15 percent over Fiscal Year 2020. The Department collected 98.78 percent of the state's General Fund collections and 46.02 percent of state funds' collections. The graph below shows Department collections for all state funds.



REPORT REQUIREMENTS

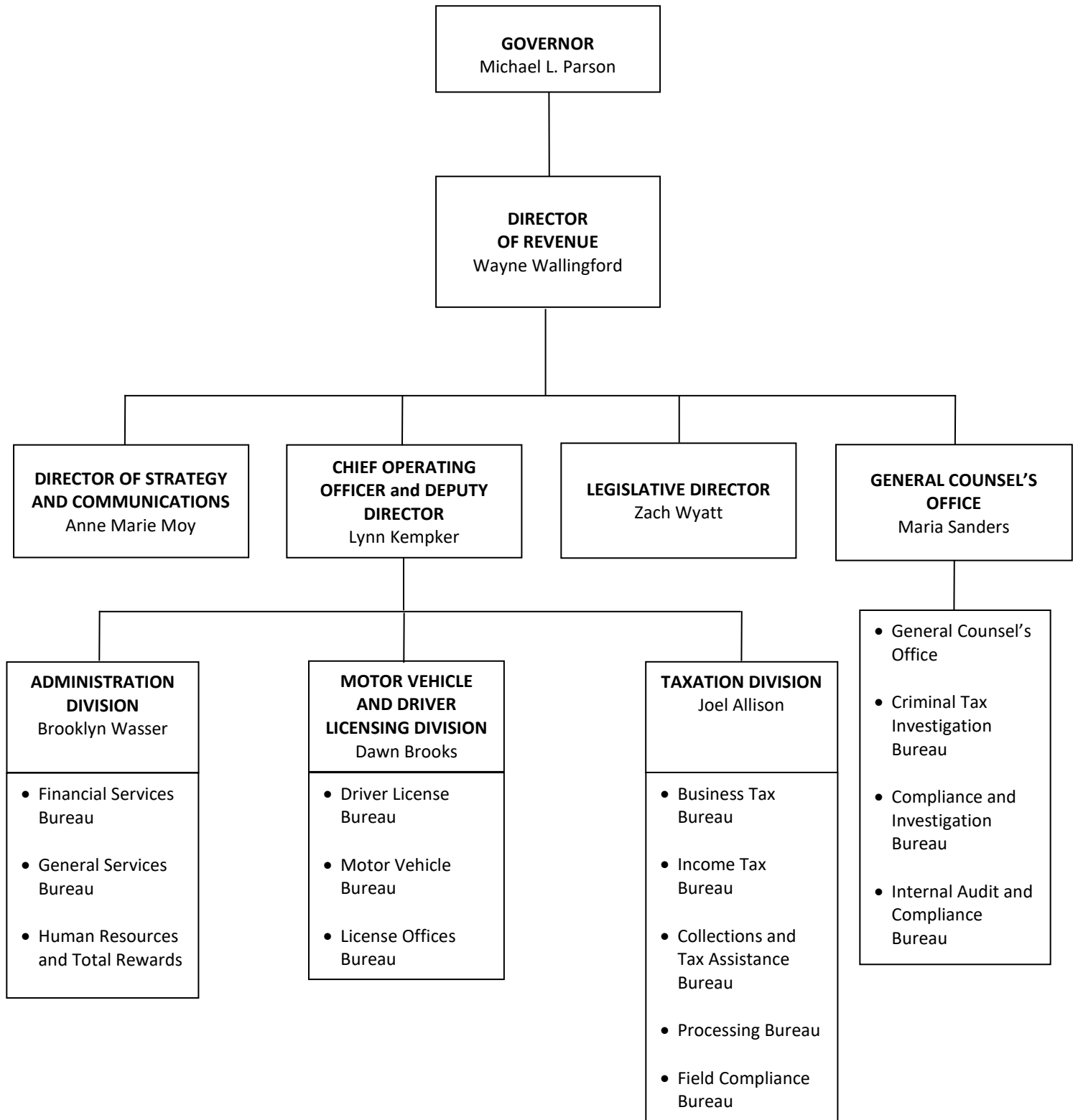
This report, together with schedules prepared by the Missouri State Treasurer and the Missouri Annual Comprehensive Financial Report of the Missouri Office of Administration, Division of Accounting, fulfills the statutory requirements for financial reporting under Section 32.060, RSMo.

REQUESTS FOR INFORMATION

Questions concerning the information provided in this report or additional financial information should be directed to the Missouri Department of Revenue, Financial and General Services Bureau, P. O. Box 87, Jefferson City, MO 65105-0087; telephone (573) 751-7429; or e-mail DOR.FSB_Management@dor.mo.gov. The report may be viewed online at www.dor.mo.gov.

INTRODUCTORY

Department of Revenue Organizational Chart



Missouri Department of Revenue

Taxes Administered

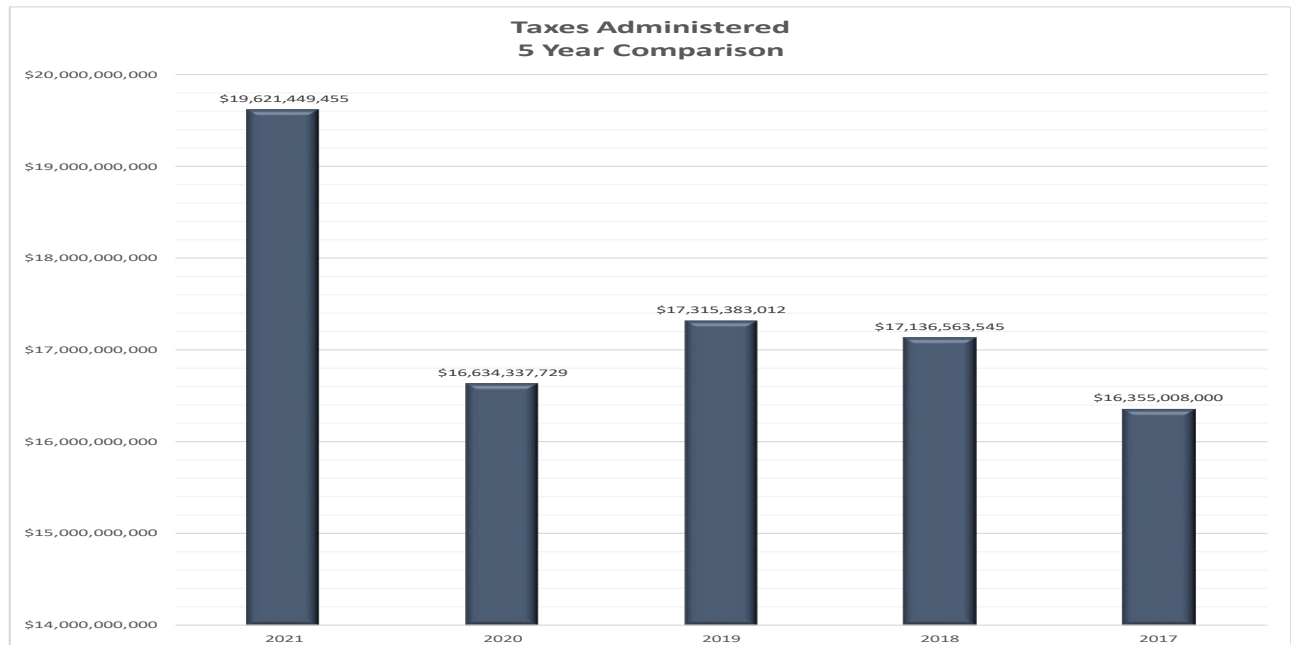
Fiscal Year Ended June 30, 2021

The Taxes Administered schedules provide a brief description of the tax and a breakdown of the types of collections included in each tax. Also included are schedules that depict comparative data on taxes administered by the Department of Revenue.



SUMMARY OF TAXES ADMINISTERED

	FY21 Amount Collected	FY20 Amount Collected	Percent Increase/ Decrease
Cigarette Tax	\$103,758,003	\$101,239,387	2.5 %
Financial Institutions Tax	38,617,438	48,890,911	-21.0
Fuel Tax	708,967,981	718,664,450	-1.3
Income Tax	9,728,292,217	7,421,906,650	31.1
Insurance Tax	380,924,181	359,139,625	6.1
Local Sales and Use Tax	4,063,242,659	3,807,723,698	6.7
State Sales and Use Tax	4,193,517,510	3,848,057,504	9.0
Other Taxes	404,129,466	328,715,504	22.9
Total Collections	\$19,621,449,455	\$16,634,337,729	18.0 %



CIGARETTE TAX

Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 149.015, RSMo. The tax rate is 8 ½ mills per cigarette or 17 cents per pack of 20. Disposition of the tax is to the State School Money Fund (4 ½ mills per cigarette), the Fair Share Fund (2 mills per cigarette), and the Health Initiatives Fund (2 mills per cigarette).

St. Louis County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 66.340, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to St. Louis County and municipalities within the county and 1 percent to the General Fund.

Jackson County Cigarette Tax

This is a tax on the sale of cigarettes paid by the wholesaler and passed on to the final purchaser. The tax is authorized by Section 210.320, RSMo. The tax rate is 2 ½ mills per cigarette or 5 cents per pack of 20. Disposition of the tax is 99 percent to Jackson County and 1 percent to the General Fund.

Other Tobacco Products Tax

This is a tax levied upon the first sale of tobacco products, other than cigarettes, within the state. The tax is authorized by Section 149.160, RSMo. The tax rate is 10 percent of the manufacturer's invoice price. Disposition of the tax is to the Health Initiatives Fund.

Tobacco Control

This is a penalty assessed to tobacco product manufacturers for non-compliance with the Tobacco Master Settlement Agreement. The penalty is authorized by Section 196.1035, RSMo. Disposition of the penalty is to the Tobacco Control Special Fund.

Tobacco Products Bond

Tobacco product wholesaler licensees must file a cash or surety bond, letter of credit or other instrument approved by the director in the amount of three times the average tax liability as authorized by Section 149.035, RSMo. The instruments are held in the agency fund Cigarette and Tobacco Tax and Fees Non-State Fund. The Department refunds the bonds to the licensee when the licensee discontinues operations or forfeits the bond to the state if the licensee becomes delinquent in paying its taxes.

Tax Type	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017
Cigarette	72,200,590	-1.1%	72,998,919	0.1%	\$72,927,231	-4.0%	\$75,939,169	-4.9%	\$79,873,777
St. Louis County	2,518,142	-3.4%	2,606,827	2.0%	2,556,899	-7.8%	2,773,125	-10.2%	3,088,325
Jackson County	1,804,879	-2.2%	1,844,820	-4.6%	1,932,823	-6.6%	2,070,270	-1.6%	2,104,475
Tobacco Products	27,216,892	14.5%	23,761,321	8.3%	21,938,400	2.2%	21,468,711	4.6%	20,516,652
Tobacco Control		-100.0%	10,000	100.0%	5,000	0.0%	5,000	3125.8%	155
Tobacco Prod Bond	17,500	0.0%	17,500	-28.6%	24,500	-31.0%	35,500	47.9%	24,000
Total Collections	\$103,758,003	2.5%	\$101,239,387	1.9%	\$99,384,853	-2.8%	\$102,291,775	-3.1%	\$105,607,384

FINANCIAL INSTITUTIONS TAX

Banks

This is a tax for the privilege of operating a bank in Missouri. The tax is authorized by Section 148.030, RSMo. The tax rate is 4.48 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Institutions

This is a tax for the privilege of operating a consumer credit or loan business in Missouri. The tax is authorized by Section 148.140, RSMo. The tax rate is 4.48 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Savings and Loan Associations

This is a tax for the privilege of operating a savings and loan association in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 4.48 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Credit Unions

This is a tax for the privilege of operating a credit union in Missouri. The tax is authorized by Section 148.620, RSMo. The tax rate is 4.48 percent of net income. Disposition of the tax is 98 percent to home political subdivisions and 2 percent to the General Fund.

Tax Type	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017
Banks	\$30,017,928	-27.1%	\$41,181,631	51.8%	\$27,136,777	35.6%	\$20,011,606	-10.4%	\$22,335,756
Credit Institutions	1,436,678	-2.7%	1,475,876	-35.5%	2,286,808	98.3%	1,153,029	-76.2%	4,845,266
Savings and Loan	5,451,743	37.0%	3,979,701	21.8%	3,268,281	-78.1%	14,938,147	50.3%	9,937,136
Credit Unions	1,711,089	-24.1%	2,253,703	37.3%	1,641,616	-19.1%	2,029,618	-1.2%	2,054,519
Total Collections	\$38,617,438	-21.0%	\$48,890,911	42.4%	\$34,333,482	-10.0%	\$38,132,400	-2.7%	\$39,172,677

FUEL TAX

Aviation Fuel

This is a use tax on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. The tax is authorized by Sections 155.080 and 155.090, RSMo. The tax rate is 9 cents per gallon. Disposition of the tax is to the Aviation Trust Fund.

Motor Fuel

This is a tax on the sale of motor fuel (gasoline, diesel, and blends) paid by the fuel supplier and passed on to the final consumer. The tax is authorized by Section 142.803, RSMo. The tax rate is 17 cents per gallon. Disposition of the tax is through the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund and to the agency fund Fuel Tax and Bonds Non-State Fund for distribution to all counties and incorporated cities.

Tax Type	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017
Aviation Fuel	\$230,868	-3.5%	\$239,227	-7.7%	\$259,216	0.1%	\$258,963	0.5%	\$257,653
Motor Fuel	708,737,113	-1.3%	718,425,223	-2.5%	736,513,061	1.1%	728,498,702	-0.8%	734,682,957
Total Collections	\$708,967,981	-1.3%	\$718,664,450	-2.5%	\$736,772,277	1.1%	\$728,757,665	-0.8%	\$734,940,610

INCOME TAX

Individual

This is a tax on the taxable income of Missouri residents and on taxable income earned in Missouri by non-residents. The tax is authorized by Section 143.011, RSMo. The tax rate is from 1½ percent to 6 percent of taxable income. Beginning with the 2017 calendar year, the top tax rate is reduced by one-tenth of one percent if the amount of net general revenue collected in the previous year exceeds the highest amount of net general revenue collected in any of the three previous fiscal years by at least \$150 million. In addition, beginning with the 2017 calendar year, the tax brackets are adjusted annually by the percent increase of inflation. Beginning with the 2019 calendar year, the top tax rate was reduced by four-tenths of one percent. Disposition of the tax is to the General Fund except those funds dedicated to the Missouri One Start Community College New Jobs Training Fund or the Missouri One Start Community College Job Retention Training Fund as required by Section 620.809, RSMo, or the Port Authority AIM Zone Fund as required by Section 68.075, RSMo.

Corporation/Franchise

The corporation income tax, authorized by Section 143.071, RSMo, is a tax on a corporation's taxable income from Missouri sources. For all tax years beginning on or after September 1, 1993 and ending on or before December 31, 2019, the rate was 6¼ percent of taxable income. Beginning on or after January 1, 2020, the rate is 4 percent of taxable income. Disposition of the tax is to the General Fund.

- Declaration, as defined by Section 143.521, RSMo, is the amount the taxpayer estimates to be his income tax for the taxable year.
- Fiduciary, as defined by Section 143.501, RSMo, is the income tax filed by a person charged with the care of another's property due to a death or disability.
- Return, as defined by Section 143.511, RSMo, is the tax owed as determined by completing the appropriate income tax form for the taxpayer's taxable year.
- Withholding, as defined by Section 143.191, RSMo, is the tax an employer deducts and withholds from employees' wages each pay period.

Tax Type	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017
Individual									
Declarations	\$1,507,776,904	164.6%	\$569,915,655	103.9%	\$279,452,726	-72.0%	\$997,055,468	15.4%	\$864,321,311
Fiduciary	119,944,822	356.3%	26,288,778	-74.0%	101,251,486	-21.5%	129,019,141	83.9%	70,169,160
Returns	1,308,716,980	100.6%	652,291,192	-62.9%	1,756,497,935	101.5%	871,580,811	3.4%	843,257,223
Withholding	5,981,435,088	4.9%	5,702,577,821	3.5%	5,509,728,447	-3.9%	5,730,625,105	3.4%	5,543,067,192
College New Job Training	5,991,457	37.6%	4,355,196	-7.5%	4,706,465	-19.2%	5,822,867	30.8%	4,450,647
College Job Retention	6,315,205	88.6%	3,348,928	19.0%	2,814,434	-19.2%	3,485,106	-39.3%	5,738,957
Port Authority AIM Zone	1,125	100.0%							
Subtotal	\$8,930,181,581	28.3%	\$6,958,777,570	-9.1%	\$7,654,451,493	-1.1%	\$7,737,588,498	5.5%	\$7,331,004,490
Corporation/Franchise									
Declarations	\$1,108,652,773	280.2%	\$291,591,732	-7.6%	\$315,725,319	-1.6%	\$320,797,044	10.4%	\$290,501,245
Returns	(310,542,137)	-281.0%	171,537,348	-18.6%	210,830,761	49.6%	140,925,252	-2.5%	144,599,832
Subtotal	\$798,110,636	72.3%	\$463,129,080	-12.0%	\$526,556,080	14.0%	\$461,722,296	6.1%	\$435,101,077
Total Collections	\$9,728,292,217	31.1%	\$7,421,906,650	-9.3%	\$8,181,007,573	-0.2%	\$8,199,310,794	5.6%	\$7,766,105,567

The reduction in Fiscal Year 2019 Individual Declarations may be attributed to accelerated payments made in December 2017 by individuals in an attempt to offset changes made by the Tax Cut and Jobs Act effective for the 2018 tax year.

The deadline to file 2019 income tax returns was extended from April 15, 2020 to July 15, 2020 due to the COVID-19 pandemic. The due date for the 2020 income tax returns was extended from April 15, 2021 to May 17, 2021.

INSURANCE TAX

Captive Insurance

This is a tax on direct premiums received by captive insurance companies. The tax is authorized by Section 379.1326, RSMo. The tax rate is a percentage of collections in \$20 million increments. The annual minimum and maximum aggregate tax paid by a captive insurance company is \$7,500 and \$200,000 respectively. Disposition of the tax is 90 percent to the General Fund and 10 percent to the Insurance Dedicated Fund, not to exceed 3 percent of the appropriations from the fund.

Special Purpose Life Reinsurance Captive Tax

This is a tax on direct premiums received by special purpose life reinsurance captive insurance companies. The tax is authorized by Section 379.1412, RSMo. The tax rate is a percentage of collections in \$20 million increments. The annual minimum and maximum aggregate tax paid by a captive insurance company is \$7,500 and \$200,000 respectively. Disposition of the tax is 90 percent to the General Fund and 10 percent to the Insurance Dedicated Fund, not to exceed 3 percent of the appropriations from the fund.

Premium Tax (Foreign)

This is a tax on direct premiums received in Missouri by companies not organized under the laws of Missouri. Retaliatory tax is included. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is to the General Fund.

Premium Tax (Domestic)

This is a tax on direct premiums received in Missouri by companies organized under the laws of Missouri. The tax is authorized by Sections 148.310 to 148.461, RSMo. The tax rate is 2 percent of net premiums collected. Disposition of the tax is through the agency fund County and Other Miscellaneous Non-State Fund to school districts and the General Fund.

Surplus Lines of Insurance Tax Interest and Penalties

This is a tax on brokers for the privilege of doing business in Missouri. The tax is authorized by Section 384.051, RSMo. The tax rate is 5 percent of net premiums. Disposition of the tax is to the General Fund. Disposition of penalties is to the State Schools Money Fund.

Workers' Compensation Insurance

This is a tax on net premiums or net deposits on insurance companies and self-insurers. The tax is authorized by Section 287.690, RSMo. The tax rate, not to exceed 2 percent, is set by the Director of the

Division of Workers' Compensation. The Director set the tax rate at 1 percent for calendar years 2020 and 2021. Disposition of the tax is to the Workers' Compensation Fund.

Tax Type	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017
Captive Insurance	\$1,264,274	1.3%	\$1,247,624	12.8%	\$1,105,663	5.4%	\$1,049,444	1.0%	\$1,038,978
Special Purpose Life	865,842	29.2%	670,348	-25.4%	898,777	25.8%	714,478	-3.1%	737,705
Premium (Foreign)	301,591,990	3.4%	291,704,219	0.1%	291,422,541	-5.5%	308,331,508	10.6%	278,816,242
Premium (Domestic)	12,737,546	38.0%	9,230,868	-39.9%	15,367,235	72.2%	8,923,042	-5.7%	9,461,456
Surplus Lines	47,618,340	21.9%	39,069,462	8.7%	35,954,591	4.6%	34,376,656	2.5%	33,522,164
Workers Compensation	16,846,189	-2.2%	17,217,104	1.4%	16,976,319	-2.5%	17,416,920	4.2%	16,720,052
Total Collections	\$380,924,181	6.1%	\$359,139,625	-0.7%	\$361,725,126	-2.5%	\$370,812,048	9.0%	\$340,296,597

LOCAL SALES AND USE TAX

Local Sales Tax

This is a local political subdivision sales tax with a base the same as the state sales tax. Various state laws (primarily Chapters 67, 92, and 94 RSMo), authorize local political subdivisions to enact local sales taxes if approved by a specified percentage of the voters. The tax rates vary. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

Local Option Use Tax

This is a local use tax with a rate equal to the rate of the local sales tax in effect. The tax is authorized by Section 144.757, RSMo. Disposition of the tax is 99 percent to the taxing jurisdiction and 1 percent to the General Fund.

Tax Type	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017
Local Sales	\$3,826,501,990	6.1%	\$3,605,137,570	1.8%	\$3,540,393,389	4.2%	\$3,397,428,184	6.8%	\$3,180,806,548
Local Option Use	236,740,669	16.9%	202,586,128	17.3%	172,662,042	11.5%	154,837,128	17.6%	131,684,433
Total Collections	\$4,063,242,659	6.7%	\$3,807,723,698	2.5%	\$3,713,055,431	4.5%	\$3,552,265,312	7.2%	\$3,312,490,981

STATE SALES AND USE TAX

General Sales and Use Tax

General Sales Tax

Authorized by Section 144.020, RSMo, this is a 3 percent tax on the purchase price of tangible personal property or services sold at retail, excluding exemptions. Disposition of the tax is to the General Fund. Retail sales of food are exempt from this 3 percent tax as defined in Section 144.014, RSMo.

General Use Tax

Authorized by Section 144.610, RSMo, this is a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming that property within the state, excluding exemptions. Disposition of the tax is to the General Fund.

Effective July 5, 2013, the general use tax on the storage, use or consumption of motor vehicles, trailers, boats, or outboard motors was eliminated and replaced with a 3 percent sales tax.

Aviation Jet Fuel Sales Tax

This is a sales tax paid on the sale of aviation jet fuel. Section 144.805, RSMo, authorizes the state portion (3 percent) collected on the sale of aviation jet fuel to be deposited in the Aviation Trust Fund, up to a maximum of \$10 million per calendar year.

Conservation Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 43, of the Constitution of Missouri. The tax rate is one-eighth of 1 percent. Disposition of the tax is to the Conservation Commission Fund.

Education Sales and Use Tax

This is an additional "Proposition C" state sales and use and motor vehicle sales tax. The tax is authorized by Section 144.701, RSMo. The tax rate is 1 percent. Disposition of the general education sales and use tax is 100 percent to the School District Trust Fund.

According to Article IV, Section 30 (b) 2, Missouri Constitution, disposition of the motor vehicle education sales tax is 50 percent to the School District Trust Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to cities and counties.

Medical Marijuana

This is an additional tax levied on the retail sale of marijuana for medical use sold at medical marijuana dispensary facilities throughout the state. The tax is authorized by Article XIV, Section 4 of the Constitution of Missouri. The tax rate is 4 percent. Disposition of the tax is to the Missouri Veterans'

Health and Care Fund. The Department may retain up to 5 percent for its cost of collection which is deposited into the General Fund.

Parks, Soils, and Water Sales and Use Tax

This is an additional state sales and use and motor vehicle sales tax. The tax is authorized by Article IV, Section 47, of the Constitution of Missouri. The tax rate is one-tenth of 1 percent. Disposition of the tax is 50 percent to the Parks State Sales Tax Fund and 50 percent to the Soils and Water State Sales Tax Fund.

Vehicle Sales Tax

This is a tax on the purchase of any new or used motor vehicle or trailer. The tax is authorized by Sections 144.020 and 144.070, RSMo. The tax rate is 3 percent. Pursuant to Section 144.455, RSMo, disposition of the tax is 50 percent to the State Road Bond Fund and 50 percent to funds dedicated for highway and transportation use. These highway and transportation funds are the State Road Fund (73 percent), the State Transportation Fund (2 percent), and the agency fund, Fuel Local Deposit (FLOYD) (25 percent). The FLOYD Fund distributes its portion to cities and counties.

Tax Type	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017
General	\$2,425,320,477	6.7%	\$2,272,941,599	1.8%	\$2,232,675,253	1.8%	\$2,193,355,026	2.3%	\$2,143,532,877
Aviation Jet Fuel	2,149,405	-48.9%	4,206,427	-38.5%	6,840,745	4.5%	6,543,872	68.3%	3,889,020
Conservation									
State Sales and Use	115,856,654	6.4%	108,850,308	1.7%	107,048,678	1.6%	105,366,727	2.3%	102,996,364
Motor Vehicle Sales	17,907,773	26.5%	14,160,461	2.0%	13,886,285	-2.2%	14,201,414	0.9%	14,081,049
Education									
State Sales and Use	923,784,500	6.5%	867,489,826	1.7%	852,609,176	1.7%	838,763,631	2.2%	820,358,756
Motor Vehicle Sales	143,272,238	26.5%	113,280,306	1.9%	111,118,071	-2.2%	113,610,476	0.9%	112,644,892
Medical Marijuana	2,024,672	100.0%							
Parks and Soil									
State Sales and Use	92,683,509	6.4%	87,079,063	1.7%	85,638,822	1.6%	84,300,244	2.3%	82,397,097
Motor Vehicle Sales	14,326,228	26.5%	11,328,380	2.0%	11,109,041	-2.2%	11,361,145	0.9%	11,264,853
Vehicle	456,192,054	23.7%	368,721,134	0.8%	365,844,234	-2.4%	374,843,450	1.7%	368,581,523
Total Collections	\$4,193,517,510	9.0%	\$3,848,057,504	1.6%	\$3,786,770,305	1.2%	\$3,742,345,985	2.3%	\$3,659,746,431

OTHER TAXES

County Private Car Tax

This is a tax imposed on freight line companies. The tax is authorized by Chapter 137, RSMo. Under Section 137.1021, RSMo disposition of the tax is 99 percent to the counties in the state based on each county's percentage of main line track mileage to the aggregate total of the state and 1 percent to the General Fund. Seventy percent of the counties share is distributed to the school districts within each county and 30 percent to the county general revenue fund. Prior to the county distribution, six-tenths of 1 percent of the county private car tax is transferred to the Blind Pension Fund.

Estate Tax

This is a tax equal to the maximum credit for state death taxes allowed by the Internal Revenue Code Section 2011 (or Section 2015), against Federal Estate Tax. The tax is authorized by Chapter 145, RSMo. There is no statutory tax rate. Disposition of the tax is to the General Fund.

Gaming Gross Receipts Tax

This is a tax imposed on gaming riverboats. The tax is authorized by Section 313.822, RSMo. The tax rate is 21 percent of the adjusted gross receipts that gaming boats receive from gambling games. Disposition of the tax is 90 percent to the Gaming Proceeds for Education Fund and 10 percent to the home dock cities and counties.

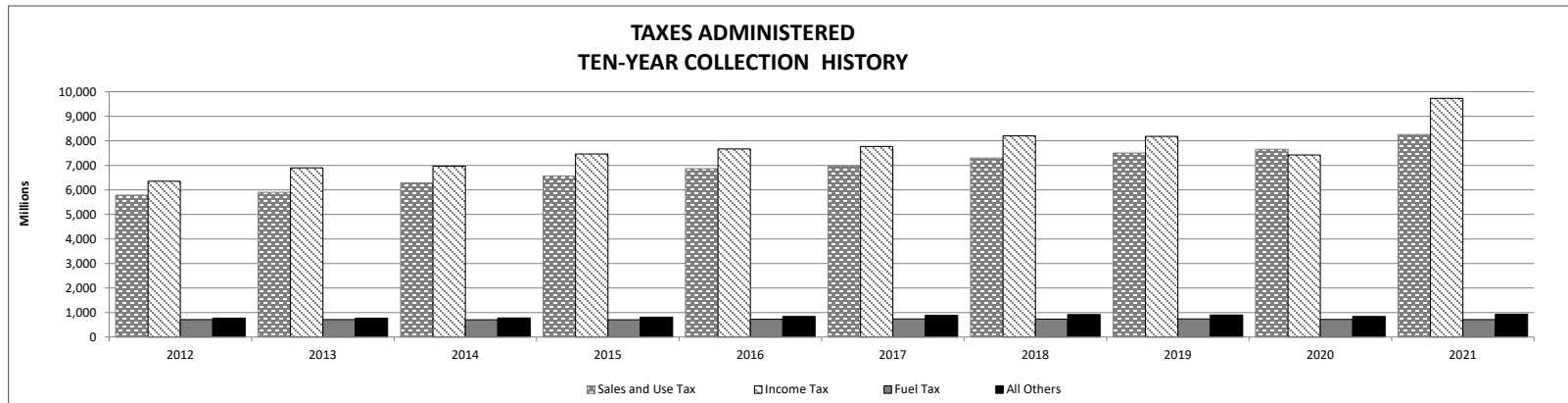
Property Tax

This is a tax to provide a fund for payment of pensions for the blind. The tax is authorized by Section 209.130, RSMo. The tax rate is 3 cents on each \$100 valuation of taxable property in the state of Missouri. Disposition of the tax is to the Blind Pension Fund.

Tax Type	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017
County Private Car	\$4,638,389	-0.2%	\$4,645,594	-0.9%	\$4,688,694	8.5%	\$4,320,040	-7.5%	\$4,669,897
Estate	2,854	-62.7%	7,648	0.2%	7,631	-86.0%	54,413	-2.5%	55,785
Gaming Receipts	362,097,991	25.9%	287,564,878	-20.9%	363,644,406	-0.4%	365,032,794	1.3%	360,306,716
Property	37,390,232	2.4%	36,497,384	7.4%	33,993,234	2.3%	33,240,319	5.1%	31,614,445
Total Collections	\$404,129,466	22.9%	\$328,715,504	-18.3%	\$402,333,965	-0.1%	\$402,647,566	1.5%	\$396,646,843

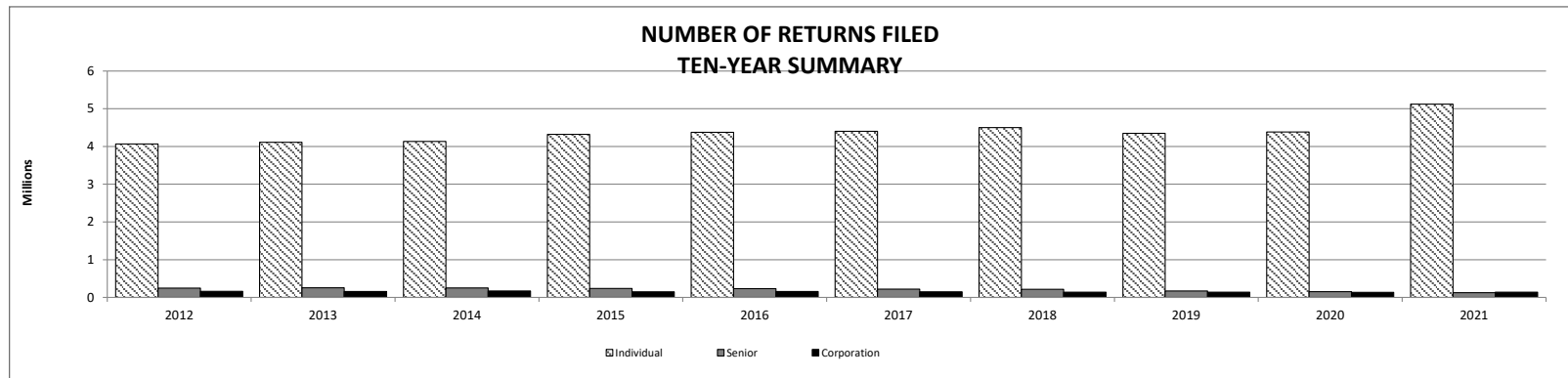
**DEPARTMENT OF REVENUE
COLLECTION HISTORY OF TAXES ADMINISTERED
FOR THE LAST TEN FISCAL YEARS (2012 - 2021)**

TAX	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Cigarette Tax	\$ 103,758,003	101,239,387	99,384,853	102,291,775	105,607,384	108,717,273	104,720,458	104,768,227	109,215,009	110,493,484
Financial Institutions Tax	38,617,438	48,890,911	34,333,482	38,132,400	39,172,677	29,826,447	24,813,508	29,391,617	22,370,109	17,863,494
Fuel Tax	708,967,981	718,664,450	736,772,277	728,757,665	734,940,610	726,175,748	705,045,943	705,185,594	708,516,232	708,359,017
Income Tax	9,728,292,217	7,421,906,650	8,181,007,573	8,199,310,794	7,766,105,567	7,668,266,088	7,463,060,672	6,962,298,200	6,899,735,325	6,354,025,788
Insurance Tax	380,924,181	359,139,625	361,725,126	370,812,048	340,296,597	303,808,364	296,030,410	256,315,220	241,619,613	235,249,256
Local Sales and Use Tax	4,063,242,659	3,807,723,698	3,713,055,431	3,552,265,312	3,312,490,981	3,277,995,153	3,134,151,262	2,950,216,385	2,710,095,629	2,657,636,085
State Sales and Use Tax	4,193,517,510	3,848,057,504	3,786,770,305	3,742,345,985	3,659,746,431	3,588,844,184	3,430,314,960	3,331,915,715	3,192,624,294	3,131,793,823
Other Taxes	404,129,466	328,715,504	402,333,965	402,647,566	396,646,843	394,679,727	387,790,908	385,833,952	399,301,026	407,944,348
Total Tax Collections	<u>\$ 19,621,449,455</u>	<u>16,634,337,729</u>	<u>17,315,383,012</u>	<u>17,136,563,545</u>	<u>16,355,007,090</u>	<u>16,098,312,984</u>	<u>15,545,928,121</u>	<u>14,725,924,910</u>	<u>14,283,477,237</u>	<u>13,623,365,295</u>



**DEPARTMENT OF REVENUE
INCOME TAX SUMMARY OF ACTIVITIES
FOR THE LAST TEN FISCAL YEARS (2012 - 2021)**

TRANSACTION TYPE	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
INDIVIDUAL RETURNS:										
Number Filed (all types)	3,645,004	2,931,481	3,058,333	3,102,564	3,002,736	3,038,443	3,000,047	2,847,607	2,876,214	2,894,584
Amount of Refunds	\$1,044,563,003	\$889,999,237	\$927,130,836	\$1,072,089,195	\$1,032,823,169	\$997,852,627	\$914,513,639	\$932,439,876	\$863,219,886	\$915,301,718
WITHHOLDING:										
Number Filed	1,416,498	1,410,316	1,238,015	1,346,120	1,349,958	1,284,988	1,268,555	1,232,506	1,182,885	1,119,822
Amount of Refunds	\$71,662,727	\$68,311,617	\$44,137,170	\$43,919,975	\$38,303,088	\$25,709,157	\$22,024,743	\$8,806,486	\$10,640,061	\$11,151,221
FIDUCIARY:										
Number Filed	59,983	43,937	52,385	52,360	51,863	53,780	52,874	55,419	50,587	51,269
Amount of Refunds	\$11,242,302	\$10,091,081	\$12,043,282	\$12,557,771	\$9,560,298	\$8,955,538	\$6,798,683	\$7,714,077	\$5,581,977	\$4,350,753
SENIOR CITIZENS TAX CREDITS:										
Number of Claims Filed	126,898	152,943	171,561	215,681	220,654	232,734	237,149	249,751	255,550	246,592
Amount of Refunds	\$87,279,419	\$88,707,437	\$83,216,728	\$98,808,490	\$100,851,062	\$106,926,350	\$104,810,266	\$101,561,121	\$113,962,551	\$117,603,638
CORPORATION RETURNS:										
Number Filed	140,832	136,521	138,762	140,679	146,482	155,339	148,798	171,263	157,939	160,203
Amount of Refunds	\$119,020,431	\$139,737,534	\$178,463,586	\$161,392,989	\$158,937,587	\$181,455,603	\$120,493,356	\$142,742,119	\$108,716,882	\$157,036,757
TOTAL (Memorandum Only):										
Number Filed (all types)	5,389,215	4,675,198	4,659,056	4,857,404	4,771,693	4,765,284	4,707,423	4,556,546	4,523,175	4,472,470
Amount of Refunds (all types)	\$1,333,767,882	\$1,196,846,906	\$1,244,991,602	\$1,388,768,420	\$1,340,475,204	\$1,320,899,275	\$1,168,640,687	\$1,193,263,679	\$1,102,121,357	\$1,205,444,087



Missouri Department of Revenue

Fees Administered

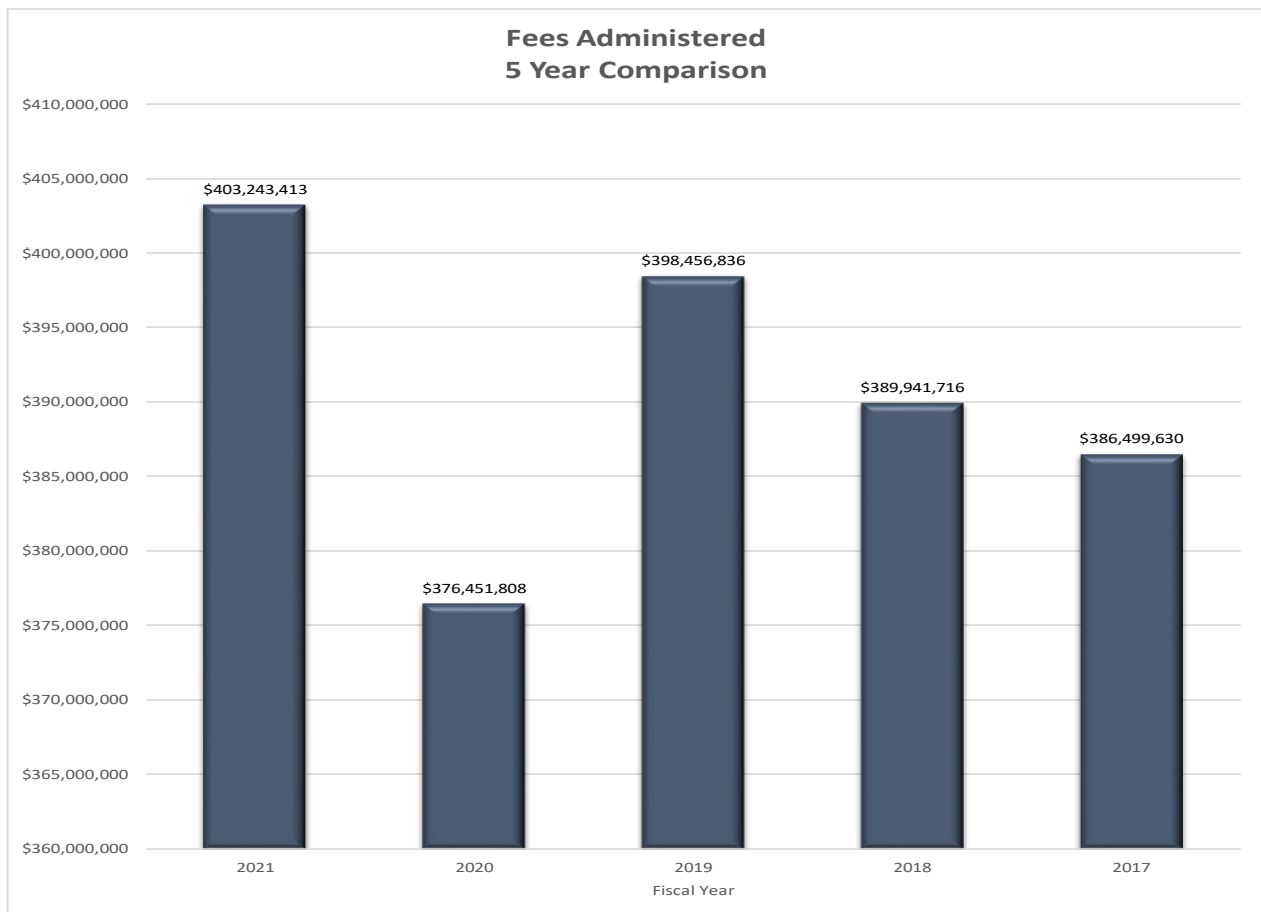
Fiscal Year Ended June 30, 2021

The Fees Administered schedules contain a brief description of the fee and the amount collected by the Department of Revenue. The schedules are grouped in the following categories: All-Terrain Vehicle Fees; County Clerk and Recorder Fees; Driver License Fees; Marine Fees; Motor Vehicle Fees; and Other Fees.



SUMMARY OF FEES ADMINISTERED

	FY21 Amount Collected	FY20 Amount Collected	Percent Increase/ Decrease
All-Terrain Vehicle Fees	\$590,266	\$444,230	32.9 %
Court and County Clerk and Recorder Fees	36,855,471	37,524,977	-1.8
Driver License Fees	21,107,348	17,224,131	22.5
Marine Fees	13,652,525	10,364,451	31.7
Motor Vehicle Fees	242,840,996	221,316,900	9.7
Other Fees	88,417,807	89,577,119	-1.3
Total Collections	\$403,464,413	\$376,451,808	7.2 %



ALL-TERRAIN VEHICLE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on an all-terrain vehicle. Citizens must obtain a certificate of ownership/title prior to the registration of an all-terrain vehicle. The fee is authorized by Section 301.700, RSMo. Disposition of the fee is to the General Fund.

Registration/Decal Fee

This is a fee imposed for the registration of all-terrain vehicles. The registration is valid for a period of three years. The fee is authorized by Section 301.711, RSMo. Disposition of the fee is to the General Fund.

A twenty five cent railroad crossing safety fee is imposed on owners of all-terrain vehicles (treated as motor vehicles) upon registration or renewal of an all-terrain vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

Miscellaneous Fees/Penalties

These fees include title and renewal penalties. Disposition of the fees is to the General Fund.

Fee Type	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017
Certificate of Title	\$98,324	21.0%	\$81,260	-8.3%	\$88,638	-7.3%	\$95,574	-9.7%	\$105,853
Registration/Decal	187,747	14.6%	163,770	-12.3%	186,704	-5.9%	198,438	-7.0%	213,477
Misc/Penalties	304,195	52.7%	199,200	-8.1%	216,650	-4.9%	227,828	-9.7%	252,256
Total Collections	\$590,266	32.9%	\$444,230	-9.7%	\$491,992	-5.7%	\$521,840	-8.7%	\$571,586

Processing fee amounts for all-terrain vehicles are included in the marine processing fee amounts on page 29 because a break-out is not available.

COURT AND COUNTY CLERK AND RECORDER FEES

Associate/Probate Court Fee

These are fees charged by municipal, associate circuit, and probate courts for the services provided by the court clerk's office. The fee is authorized by Section 488.012, RSMo. Disposition of the fee is to the General Fund.

Brain Injury Fee

This is a \$2 surcharge collected by court clerks in all criminal cases. This fee is authorized by Section 304.028, RSMo. Disposition of the fee is to the Brain Injury Fund. The Brain Injury Fund was formally known as the Head Injury Fund.

Circuit Clerk Fee

This is a fee charged by circuit clerks for the services provided by the circuit clerk's office. The fee is authorized by Section 488.012, RSMo. Disposition of the fee is to the General Fund.

Court Automation Fee

This is a fee collected by circuit and associate circuit courts. The fee is authorized by Section 488.027, RSMo. Disposition of the fee is to the Statewide Court Automation Fund.

Crime Victims' Fee

These are fees assessed as costs in each court proceeding. Disposition of the fees is to the State Forensic Laboratory Fund, Services to Victims' Fund, and Crime Victims' Compensation Fund. See Fund Descriptions, pages 104 , 112, and 113 for the respective authorizations and assessment amounts.

Deputy Sheriff Salary Supplementation Fee

This is a fee collected by sheriffs for service of any summons, writ, subpoena, or other order of the court. The fee is authorized by Section 57.280, RSMo. Disposition of the fee is to the Deputy Sheriff Salary Supplementation Fund.

DNA Post Conviction Fee

This is a fee collected by court clerks when a person in the custody of the Department of Corrections claiming that forensic DNA testing will demonstrate the person's innocence files a post-conviction motion in the sentencing court seeking such testing. The fee is authorized by Section 547.035, RSMo. Disposition of the fee is to the General Fund.

DNA Profiling Analysis Fee

This is an additional surcharge collected by court clerks in felony or misdemeanor cases. The fee is authorized by Section 488.5050, RSMo. Disposition of the fee is to the DNA Profiling Analysis Fund.

Domestic Relations Resolution Fee

This is a fee collected by court clerks for filings of actions for the dissolution of marriage. The fee is authorized by Section 452.552, RSMo. Disposition of the fee is to the Domestic Relations Resolution Fund.

Drug Test Lab Surcharge

This is a surcharge, authorized by Section 488.029 RSMo, assessed in all criminal cases for any violation of Chapter 195, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharges are assessed when the costs are waived or are to be paid by the state or when a criminal proceeding or the defendant has been dismissed by the court. Disposition of the surcharge is to the State Forensic Laboratory Fund.

Independent Living Center Fee

This is a fee collected by the courts in all criminal cases including violations of any county ordinance or any violation of traffic laws, including an infraction. The fee is authorized by Section 488.5332, RSMo. Disposition of the fee is to the Independent Living Center Fund.

Juvenile Justice Surcharge

This is a \$2 surcharge, assessed in all traffic violations of any county ordinance or any violation of traffic violations of any county ordinance or any violation of traffic laws of this state, including an infraction, in which a person has pled guilty. The fee is authorized by Section 211.435, RSMo. Disposition of the surcharge is to the Juvenile Justice Preservation Fund.

Merchant License Fee

This is a fee for the issuance of a license to conduct business as a merchant. The fee is authorized by Section 150.150, RSMo. Disposition of the fee is to the General Fund.

Missouri CASA (Court Appointed Special Advocate) Fee

This is an additional surcharge collected by associate and circuit courts for each domestic relations petition filed. The fee is authorized by Section 488.636, RSMo. Disposition of the fee is to the Missouri CASA Fund.

Missouri State Coroner's Training Fee

This is a fee collected for any death certificate issued under Section 193.265, RSMo. The fee is authorized by Section 58.208, RSMo. Disposition of the fee is to the Missouri State Coroners' Training Fund.

MODEX Fee

This is a fee collected by sheriffs, county marshals, or other officers for services rendered in criminal cases and in all proceedings for contempt or attachment. The fee is authorized by Section 488.5320, RSMo. Disposition of the fee is 50 percent to the Inmate Prisoner Detainee Security Fund and 50 percent to the MODEX Fund if the case is disposed of by a violations bureau. If the county or municipal subdivision has not established an inmate security fund, the MODEX Fund receives 100 percent of the fees.

Motorcycle Safety Fee

This is a fee collected by the courts from violators of Missouri laws or municipal or county ordinances. The fee is authorized by Section 302.137, RSMo. Disposition of the fee is to the Motorcycle Safety Trust Fund.

Peace Officer Standards and Training Surcharge

This is a \$1 surcharge, assessed in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of the state. The fee is authorized by Sections 488.5336 and 590.178, RSMo. Disposition of the surcharge is to the Peace Officer Standards and Training Commission Fund.

Prosecuting Attorney Fees

This is a \$5 surcharge assessed in each criminal court proceeding filed in the state. The fee is authorized by Section 56.765, RSMo. The surcharge was increased from \$1 to \$5 in House Bill 547 passed during the 100th General Assembly. The increase became effective August 28, 2019. Disposition of the fee is 50 percent to the Missouri Office of Prosecution Services Fund and 50 percent to the county treasurers.

Putative Father Registry Fee

This is a fee collected by courts for a petition for adoption. The fee is authorized by Section 453.020 RSMo. Disposition of the fee is to the Putative Father Registry Fund.

Recorders Fees

These are fees collected from county recorders of deeds throughout the state. These fees are deposited into the following funds:

- The Children's Trust Fund receives fees charged by county recorders of deeds for the issuance of marriage licenses. The fee is authorized by Section 451.151, RSMo.

- The Local Records Preservation Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Missouri Land Survey Fund receives 25 percent of a \$4 fee charged by county recorders of deeds for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Missouri Housing Trust Fund receives an additional \$3 fee for the recording of any document. The fee is authorized by Section 59.319, RSMo.
- The Statutory County Recorder's Fund receives \$2 of an additional \$5 fee charged by county recorders of deeds for the recording of any document and disburses the funds to qualifying counties. The collecting county retains \$3 of this fee. The fee is authorized by Section 59.800, RSMo.

School Building Revolving Forfeitures

As authorized by Section 166.131, RSMo, the School Building Revolving Fund receives proceeds from forfeitures of bonds posted for breach of penal laws. The county treasurers hold the forfeiture proceeds and annually transmit them to the Missouri Department of Revenue.

Spinal Cord Injury Fee

This is a \$2 surcharge assessed in all criminal cases involving violation of any county ordinance or any violation of criminal or traffic laws of this state. The fee is authorized by Section 304.027, RSMo. Disposition of the fee is to the Spinal Cord Injury Fund.

Fee Type	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017
Associate/Probate	\$175,433	-2.1%	\$179,169	-83.7%	\$1,096,085	-23.8%	\$1,438,844	-8.8%	\$1,578,389
Brain Injury	351,427	-10.8%	394,027	-19.7%	490,465	-10.8%	549,883	-9.5%	607,900
Circuit Clerk	9,806,105	-4.4%	10,254,532	1.3%	10,122,795	-1.0%	10,222,866	3.6%	9,864,739
Court Automation	3,634,649	-6.5%	3,886,733	-7.5%	4,203,341	-4.1%	4,385,294	1.7%	4,312,542
Crime Victims'	4,646,499	-20.7%	5,857,199	-14.9%	6,879,940	-1.8%	7,008,755	-8.4%	7,653,867
Deputy Sheriff	1,754,308	-24.3%	2,316,016	-7.0%	2,489,443	-3.0%	2,565,533	-2.9%	2,643,369
DNA Post Conviction Test						-100.0%	340	13.3%	300
DNA Profiling	796,317	-15.0%	937,007	-13.0%	1,077,456	-8.0%	1,170,953	0.1%	1,169,311
Domestic Relations	206,346	-0.2%	206,728	0.4%	205,813	-3.1%	212,473	1.4%	209,445
Drug Lab Test	180,149	-29.7%	256,196	-15.7%	303,900	-11.6%	343,663	-0.7%	346,075
Independent Living Center	174,868	-11.3%	197,143	-19.6%	245,130	-10.7%	274,486	-9.8%	304,453
Juvenile Justice	1,082,565	-8.3%	1,180,442	20.4%	980,625	100.0%			
Merchant License	2,202	52.4%	1,445	12.9%	1,280	7.1%	1,195	-43.6%	2,120
Missouri CASA	69,284	4.1%	66,556	-2.9%	68,531	-5.6%	72,566	-1.5%	73,666
Missouri Coroners' Training	221,000	100.0%							
MODEX	409,765	6.2%	386,018	-30.1%	552,606	-12.9%	634,568	-8.2%	691,240
Motorcycle	174,837	-11.3%	197,141	-19.7%	245,552	-10.6%	274,770	-9.7%	304,355
Peace Officer Std & Train	529,485	-16.4%	633,436	13.1%	559,858	100.0%			
Prosecuting Attorney	481,960	17.1%	411,603	98.8%	207,051	-7.0%	222,721	-13.9%	258,823
Putative Father	141,194	-4.7%	148,154	-0.6%	149,123	-0.1%	149,328	5.2%	141,934
Recorders	10,931,632	26.7%	8,629,261	4.6%	8,248,202	-2.3%	8,443,982	-5.2%	8,910,542
School Building	735,466	-25.7%	990,440	-1.9%	1,009,348	-29.1%	1,423,613	30.9%	1,087,170
Spinal Cord Injury	349,980	-11.6%	395,731	-19.6%	492,310	-10.6%	550,534	-9.6%	609,302
Total Collections	\$36,855,471	-1.8%	\$37,524,977	-5.3%	\$39,628,854	-0.8%	\$39,946,367	-2.0%	\$40,769,542

DRIVER LICENSE FEES

Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants obtaining a driver license may contribute \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund.

Commercial Driver License (CDL) Road/Written Test Fee

This is a fee imposed on applicants for a commercial driver license for administration of the road and written tests. The fee is authorized by Section 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Driver License Issuance and Renewal Fees

This is a fee imposed every three years or six years on operators of motor vehicles in the state of Missouri for the issuance of a driver license. The fee is authorized by Sections 302.177 and 302.735, RSMo. Disposition of the fee (for a new license or renewal) is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties. Disposition of the fee for a duplicate license is to the General Fund.

Identification Card (ID) Fee

This is a fee charged for the issuance of a nondriver identification card. The fee is authorized by Section 302.181, RSMo. Disposition of the fee is to the General Fund.

Instruction Permit Fee

This is a fee imposed for the issuance of a temporary instruction permit or a restricted instruction permit. The fee is authorized by Sections 302.130, 302.140, and 302.720, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund and Motorcycle Safety Trust Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties. Disposition of the fee for a duplicate permit is to the General Fund.

Organ Donor Contribution

This is a voluntary contribution to promote the Organ Donor Program. Applicants for a driver license are given the opportunity to make a donation of \$1 at the time of issuance or renewal. The donation is authorized by Section 302.171, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

Processing Fee

This is a fee imposed for the issuance of licenses and other documents. This fee is authorized by Section 136.055, RSMo. The processing fees were increased with the passage of House Bill 499 in the 100th General Assembly. The increased fees became effective August 28, 2019. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Reinstatement Fee

This is a fee imposed to have a license or privilege to operate a motor vehicle reinstated once it has been suspended or revoked. The fee is authorized by Section 302.304, RSMo. Disposition of the fee is to the State Road Fund and the increased fee to the State Road Fund (75 percent) and the agency fund Fuel Tax and Bonds Non-State Fund (25 percent), which distributes its portion to the cities and counties.

Miscellaneous Fees

These are various fees including bad check overpays and service charges, third party tester fees, boater ID indicator fees, and excess fees. Disposition of the fees is to the General Fund, and highway related fees to the State Highways and Transportation Department Fund, and any increased fees to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Fee Type	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017
Blindness Education	\$129,674	47.7%	\$87,822	15.9%	\$75,779	-4.1%	\$78,980	2.6%	\$77,012
CDL Testing	756,050	5.5%	716,950	-28.3%	999,925	6.5%	938,622	8.0%	869,125
Driver Licenses Issued									
Operator (Class F)	12,012,648	28.2%	9,368,212	-16.7%	11,248,787	-8.0%	12,224,708	14.3%	10,692,188
For Hire (Class E)	2,601,623	25.3%	2,075,732	-11.3%	2,340,945	-10.9%	2,625,935	15.0%	2,282,730
Commercial (Class A, B, C)	2,226,462	11.4%	1,997,736	-11.9%	2,267,193	-1.1%	2,291,533	11.1%	2,062,410
Motorcycle (Class M)	1,820	24.8%	1,458	-33.0%	2,175	1.2%	2,150	-7.1%	2,315
Identification Card Fee	1,066,254	21.7%	876,347	-21.5%	1,116,636	-1.4%	1,132,497	-2.5%	1,161,090
Instruction Permit Fee	277,603	11.4%	249,110	-2.2%	254,719	-0.6%	256,219	0.5%	254,819
Organ Donor	171,668	36.6%	125,644	12.2%	112,017	2.3%	109,485	3.5%	105,789
Processing Fee	191,761	176.0%	69,467	130.8%	30,102	-1.4%	30,524	8.5%	28,125
Reinstatement Fee	1,654,059	1.0%	1,638,414	-10.2%	1,825,285	-1.3%	1,848,618	-5.9%	1,964,977
Miscellaneous	17,726	2.8%	17,239	-34.3%	26,229	26.9%	20,674	-10.6%	23,131
Total Collections	\$21,107,348	22.5%	\$17,224,131	-15.2%	\$20,299,792	-5.8%	\$21,559,945	10.4%	\$19,523,711

MARINE FEES

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on a watercraft or outboard motor. Citizens must obtain a certificate of ownership/title prior to the registration of a watercraft or outboard motor. A certificate of title application must be made within 60 days after the vessel or outboard motor is acquired or brought into the state. The fee is authorized by Sections 306.015 and 306.535, RSMo. Disposition of the fee is to the General Fund.

Processing Fee

This is a fee imposed for the issuance of registrations, titles, and other documents. This fee is authorized by Section 136.055, RSMo. The processing fees were increased with the passage of House Bill 499 in the 100th General Assembly. The increased fees became effective August 28, 2019. Disposition of the fee is to the General Fund.

Registration/Decal Fee

This is a fee imposed every third year on the owner of a watercraft to obtain its registration. There is a one-time fee per owner of an outboard motor to obtain an outboard motor decal. The Motor Vehicle Bureau confirms the registration of a watercraft or outboard motor by issuing a decal. The fee is authorized by Sections 306.030 and 306.535, RSMo. Disposition of the first one million dollars collected annually is to the General Fund. Fees collected in excess of one million dollars are deposited to the Missouri Water Patrol Division Fund. Prior to July 1, 2019, the first two million dollars collected was deposited to the General Fund and the remainder to the Missouri Water Patrol Division Fund.

Miscellaneous Fees

These are various fees, including title penalties and replacement decal fees. Disposition of the fees is to the General Fund.

Fee Type	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017
Certificate of Title	\$581,553	25.3%	\$464,235	-3.0%	\$478,485	-4.3%	\$499,975	0.0%	\$500,156
Processing *	3,310,438	16.5%	2,840,860	114.7%	1,323,282	-0.8%	1,333,417	-2.1%	1,361,577
Registration/Decal	9,478,220	37.7%	6,882,586	1.0%	6,815,731	-2.5%	6,989,393	4.1%	6,714,537
Miscellaneous	282,314	59.7%	176,770	-0.7%	178,010	-4.0%	185,336	6.0%	174,769
Total Collections	\$13,652,525	31.7%	\$10,364,451	17.8%	\$8,795,508	-2.4%	\$9,008,121	2.9%	\$8,751,039

**Processing Fee also includes all-terrain vehicles, manufactured housing, and Notice of Lien transactions, as a breakout is not available.*

MOTOR VEHICLE FEES

Alternative Fuel Decal Fee

This is an annual fee imposed for the issuance of a decal, in lieu of tax, for motor vehicles that are passenger cars or commercial motor vehicles that are powered by liquefied petroleum gas, natural gas, or electricity. The fee is authorized by Section 142.869, RSMo. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Antiterrorism Contribution

This is a fee imposed by the Missouri Office of Homeland Security to vehicle owners applying for a Fight Terrorism specialty plate. The fee is authorized by Section 301.3123, RSMo. Disposition of the fee is to the Antiterrorism Fund.

Blindness Education, Screening, and Treatment Contribution

This is a voluntary contribution to promote a blindness education, screening, and treatment program. Applicants registering a motor vehicle or trailer may contribute \$1 at the time of issuance or renewal. The donation is authorized by Section 301.020, RSMo. Disposition of the contribution is to the Blindness Education, Screening, and Treatment Program Fund.

Breast Cancer Awareness Contribution

This is a \$25 fee imposed by the Missouri Department of Health and Senior Services to vehicle owners applying for a Breast Cancer Awareness specialty plate. The fee is authorized by Section 301.3084, RSMo. Disposition of the fee is to the Missouri Public Health Services Fund.

Certificate of Title Fee

This is a fee imposed for the issuance of a certificate of ownership on any motor vehicle or trailer. Citizens must obtain a certificate of ownership/title prior to the registration of a vehicle or trailer. The fee is authorized by Section 301.190, RSMo. Disposition of the fee (with the exception of duplicate transactions) is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties. Disposition of the duplicates is to the General Fund.

Children's Trust Contribution

This is a fee imposed by the Children's Trust Fund Board to vehicle owners applying for a Children's Trust Fund specialty plate. The fee is authorized by Section 301.463, RSMo. Disposition of the fee is to the Children's Trust Fund.

Duplicate Plate Fee

This is a fee imposed for the issuance of a duplicate number plate in the event of the loss, theft, mutilation, or destruction of such a plate. The fee is authorized by Section 301.300, RSMo. Disposition of the fee is to the General Fund.

Law Enforcement Memorial Fee

This is a \$10 fee imposed by the Law Enforcement Memorial Foundation to vehicle owners applying for a Back the Blue specialty license plate. The fee is authorized by Section 301.3175, RSMo. Disposition of the contribution is to the Law Enforcement Memorial Foundation.

License Transfer Fee

This is a \$2 fee imposed on owners of motor vehicles when transferring registration from one motor vehicle to another. This fee is authorized by 301.140, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund.

Motor Vehicle Maintenance Trip Permit Fee

This is a \$5 fee imposed for the issuance of a temporary maintenance permit as a supplement to a local commercial license allowing operation of an empty vehicle to or from a place of repair or maintenance for a ten-day period. The fee is authorized by Section 301.175 RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Organ Donor Contribution

This is a voluntary contribution to promote the Organ Donor Program. Applicants registering a motor vehicle or trailer may make a donation at the time of issuance or renewal. The donation is authorized by Section 302.020, RSMo. Disposition of the contribution is to the Organ Donor Program Fund.

Plate Reissuance Fee

This is a fee imposed for the replacement of license plates. The fee is authorized by Section 301.130, RSMo. Plate reissuance commemorating the bicentennial of Missouri began January 1, 2019. Disposition of the extra fee for the new design replacement and the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Plate Reservation Fee

This is a \$15 fee for the application and issuance of personalized license plates. This fee is authorized by Section 301.144, RSMo. Disposition of the original fee is to the General Fund.

Processing Fee

This is a fee imposed for the issuance of registrations, titles, and other documents. This fee is authorized by Section 136.055, RSMo. The processing fees were increased with the passage of House Bill 499 in the 100th General Assembly. The increased fees became effective August 28, 2019. Disposition of the fee is to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Registration Fee

This is a one or two year fee imposed for the registration of motor vehicles. The fee is variable based upon the gross weight of property carrying commercial vehicles, horsepower of motor vehicles other than commercial, or seating capacity for passenger-carrying commercial motor vehicles. The fee is authorized by Sections 301.040 to 301.090, RSMo. Disposition of the original fee is to the State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

A twenty-five cent railroad crossing safety fee is imposed on the owner of a motor vehicle upon registration or renewal of a motor vehicle. The fee is authorized by Section 389.612, RSMo. Disposition of the fee is to the State Highways and Transportation Department Fund Grade Crossing Safety Account.

Renewal Penalty Fee

This is a penalty fee of \$5 and is to be paid on all delinquent registrations. This fee is authorized by Section 301.050, RSMo. Disposition of the original fee is to State Highways and Transportation Department Fund and the increased fee to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Specialty Plate

This is a fee the Department of Revenue collects from organizations submitting an application to establish a specialty plate. The fee is authorized by Section 301.3150, RSMo. Disposition of the fee is to the Department of Revenue Specialty Plate Fund.

Title Penalty Fee

This is a penalty fee of \$25 for every 30 days in which an application for the certificate of title is not made for motor vehicles or trailers. The fee is not to exceed \$200. This fee is authorized by Section 301.190, RSMo. Disposition of the fee is to the General Fund.

World War I Memorial Contribution

This is a voluntary contribution to the World War I Memorial Trust Fund. Applicants for a military license plate are given the opportunity to make a donation of \$10 at the time of issuance or renewal. Applicants applying for a license plate, other than a military license, may make a voluntary contribution of \$1. The donations are authorized by Section 301.3033, RSMo. Disposition of the contribution is to the World War I Memorial Trust Fund.

World War II Memorial Contribution

This was a voluntary contribution to the World War II Memorial Trust Fund. Applicants for a military license plate were given the opportunity to make a donation of \$10 at the time of issuance or renewal. The donation was authorized by Section 301.3031, RSMo. Effective August 28, 2013, pursuant to Section 301.3033, RSMo, monetary donations for a military license plate are deposited to the World War I Memorial Trust Fund.

Miscellaneous Fees

These are various fees including motor vehicle dealer plate fees, disabled placard fees, salvage inspection fees, and additional horsepower fees. Disposition of the fees is to the General Fund or the State Highways and Transportation Department Fund and any increased fees to the State Road Fund (75 percent) and the agency fund, Fuel Tax and Bonds Non-State Fund (25 percent) which distributes its portion to the cities and counties.

Fee Type	FY2021	Percent of Change	FY2020	Percent of Change	FY2019	Percent of Change	FY2018	Percent of Change	FY2017
Alt. Fuel Decal	\$784,545	16.1%	\$675,517	21.4%	\$556,662	27.6%	\$436,268	3.8%	\$420,108
Antiterrorism	9,396	6.2%	8,845	31.8%	6,713	62.7%	4,125	0.4%	4,110
Blindness Education	167,802	28.8%	130,277	19.4%	109,144	10.3%	98,963	4.7%	94,547
Breast Cancer Aware	26,490	5.6%	25,095	15.2%	21,786	30.3%	16,715	0.1%	16,691
Certificate of Title	16,927,080	9.2%	15,500,193	-6.6%	16,595,360	-2.0%	16,929,915	-0.9%	17,086,648
Children's Trust	103,317	-3.8%	107,399	-6.1%	114,321	-7.8%	123,961	-8.3%	135,250
Duplicate Plate	235,120	17.9%	199,343	-18.2%	243,596	-6.4%	260,227	1.4%	256,730
Law Enforcement Mem.	17,885	100.0%	23,983	100.0%					
License Transfer	519,107	11.3%	466,230	-2.8%	479,717	-16.6%	575,284	-3.8%	598,260
MV Trip Permit	512,938	-9.8%	568,748	-14.3%	663,274	13.1%	586,259	15.4%	508,098
Organ Donor	203,783	25.1%	162,867	15.2%	141,377	18.2%	119,613	-4.0%	124,587
Plate Reissuance	3,488,389	-62.1%	9,207,291	13.6%	8,101,983	15580636.5%	52	-23.5%	68
Plate Reservation	2,698,172	7.0%	2,521,717	0.5%	2,508,117	-3.8%	2,607,221	0.4%	2,595,702
Processing Fee	7,361,446	51.7%	4,851,978	152.1%	1,924,255	10.2%	1,746,860	3.9%	1,682,032
Registration	177,774,636	8.8%	163,435,207	-5.1%	172,292,625	0.7%	171,144,989	1.5%	168,575,230
Renewal Penalty	2,679,395	28.7%	2,082,409	-15.7%	2,470,675	-2.7%	2,539,228	1.6%	2,498,159
Specialty Plate	20,375	96.4%	10,375	1975.0%	500	-90.0%	5,000	-52.4%	10,500
Title Penalty	27,084,690	50.3%	18,017,727	-3.0%	18,582,884	1.2%	18,370,050	2.1%	18,000,353
World War I	220,902	32.3%	167,020	23.8%	134,914	23.4%	109,365	-0.9%	110,382
World War II								-100.0%	-12
Miscellaneous	2,005,528	-36.4%	3,154,679	36.6%	2,308,927	-4.7%	2,421,800	0.5%	2,410,069
Total Collections	\$242,840,996	9.7%	\$221,316,900	-2.6%	\$227,256,830	4.2%	\$218,095,895	1.4%	\$215,127,512

Plate reissuance commemorating the bicentennial of Missouri began January 1, 2019.

OTHER FEES

Battery Fee

This is a fee charged on the purchase of lead-acid batteries. The fee is authorized by Section 260.262, RSMo. Disposition of the fee (less 6 percent retained by the seller) is 96 percent to the Hazardous Waste Fund and 4 percent to the General Fund.

Criminal Records Check Fee

This is a fee the Department of Revenue collects on behalf of the Missouri State Highway Patrol's central repository for criminal records checks and fingerprint searches. This fee is authorized by Section 43.540, RSMo. Disposition of the fee is to the Criminal Record System Fund.

Contract Office Penalties

This is a fee the Department of Revenue assesses contract offices for violations to contract provisions. Disposition of the fee is to the General Fund.

Contract Office Return to State

This is an optional donation the Department of Revenue receives from contract offices. A contract office may return a portion of the processing fees it charges citizens for processing motor vehicle and driver license transactions. The contractor stipulates the amount it will return to the state in its bid response. Disposition of the fee is to the General Fund.

Excess Traffic Fines

Pursuant to Section 479.359, RSMo, if any county, city, town, or village obtains more than 20 percent of its annual operating general revenue from fines, bond forfeitures, and court costs from municipal ordinance violations and minor traffic violations occurring on state highways, the county, city, town, or village must send the excess to the Department of Revenue. The percentage is 12 ½ percent for any county with a charter form of government and with more than 950,000 inhabitants and any city, town or village with boundaries within such county. Prior to January 1, 2016, the rate was 30 percent. Disposition of the funds is through the agency fund Excess Traffic and Other Miscellaneous Fines to school districts within the county in which the fines were collected.

Gaming Admission Fee

This is a fee charged to excursion boat licensees for each person embarking on an excursion gambling boat. The fee is authorized by Section 313.820, RSMo. Disposition of the fee is 50 percent to the Gaming Commission Fund and 50 percent to the home dock cities and counties.

Missouri 911 Trust Fund

This is a monthly fee assessed on subscribers of any communication service enabled to contact 911 and a 3 percent prepaid wireless emergency telephone service charge imposed on retail transactions of prepaid wireless telecommunication services. The fees are authorized by Sections 190.420, 190.455 and 190.460, RSMo. Disposition of the monthly fee (less 2 percent retained by the provider) is 99 percent through the agency fund Missouri 911 Service Trust Fund to local political subdivisions and 1 percent to the General Fund. Disposition of the first \$801,150 of the 3 percent service charge was to the General Fund. Disposition of subsequent collections (less 3 percent retained by the seller) is 99 percent through the agency fund Missouri 911 Service Trust Fund to local political subdivisions and 1 percent to the General Fund.

Motor Vehicle Commission Fee

This is a fee for the issuance of a license to manufacturers, motor vehicle dealers, and boat dealers. The fee is authorized by Section 301.553, RSMo. Disposition of the fee is to the Motor Vehicle Commission Fund.

Petroleum Inspection Fee

This is a fee imposed on all fuel imported into this state or removed from terminals in this state. The funds are used for the inspection of motor fuels. The fee is authorized by Section 414.082, RSMo. Disposition of the fee is to the Petroleum Inspection Fund.

Political Subdivision Annual Report Fine

This is a fine imposed on a local political subdivision for failing to timely submit a copy of its annual financial statement with the State Auditor. The fine is authorized by Section 105.145, RSMo. The Department collects the fine by offsetting any sales or use tax distribution due to the political subdivision. Disposition of the funds is 98 percent through the agency fund Excess Traffic and Other Miscellaneous Fines to school districts within the county in which the fines were collected and 2 percent to the General Fund.

Publication/Record Search Fee

This is a fee charged for the issuance of state publications or providing access to or furnishing copies of a public record. The fee is authorized by Sections 32.067 and 181.100, RSMo. Disposition of the fee is to the Department of Revenue Information Fund.

Rural Electric Cooperative Fee

This is an annual fee imposed on rural electric cooperatives for transacting business in this state. The fee is authorized by Section 394.260, RSMo. Disposition of the fee is to the General Fund.

Storage Tank Fee

This is a surcharge on all petroleum products. The fee is authorized by Section 319.129, RSMo. Disposition of the fee is to the Petroleum Storage Tank Insurance Fund.

Tax Credit Annual Report Filing Penalty

This is a fee charged for the failure to file an annual tax credit report. The fee is authorized by Section 135.810, RSMo. Disposition of the fee is to the General Fund.

Tire Fee

This is a fee charged for the purchase of each new tire. The fee is authorized by Section 260.273, RSMo. Disposition of the fee (less 6 percent that is retained by the seller) is 96 percent to the Solid Waste Management Fund and 4 percent to the General Fund.

Tobacco License Fee

This is an annual license fee collected from wholesalers of cigarettes or tobacco products as a condition of operating such business. The fee is authorized by Section 149.035, RSMo. Disposition of the fee is to the State School Moneys Fund.

Transportation Network Company License Fee

This is an annual license fee collected from transportation network companies as a condition of operating such a business. The fee is authorized by Section 387.404, RSMo. Disposition of the fee is to the General Fund.

Fee Type	Percent of		Percent of		Percent of		Percent of		FY2017
	FY2021	Change	FY2020	Change	FY2019	Change	FY2018	Change	
Battery	\$877,368	11.2%	\$788,970	-1.3%	\$799,483	2.8%	\$777,921	0.8%	\$771,710
Criminal Record		-100.0%	630	-87.6%	5,074	-65.0%	14,495	23.1%	11,774
Contract Office Penalties	72,118	10.8%	65,090	66.2%	39,172	8.6%	36,071	16.2%	31,055
Contract Office Return to State		-100.0%	922,256	-2.7%	948,125	-17.8%	1,152,958	-11.4%	1,301,660
Excess Traffic Fines	13,013	-78.4%	60,160	-55.7%	135,654	255.9%	38,120	-73.6%	144,560
Gaming	55,106,518	-2.2%	56,354,154	-24.7%	74,846,064	-5.4%	79,139,264	-3.1%	81,655,898
Missouri 911	7,899,282	29.1%	6,119,562	232.6%	1,839,732	100.0%			
MV Commission	598,111	-63.2%	1,624,261	-15.3%	1,918,777	59.9%	1,200,313	-1.7%	1,220,948
Petroleum	3,315,819	-2.3%	3,395,340	-1.2%	3,437,324	1.6%	3,384,043	30.2%	2,598,663
Political Subdivision Report Fine	602,064	-13.5%	696,330	-25.2%	930,897	115.0%	432,968		
Publication/Record Searches	642,709	-2.2%	656,833	-6.2%	700,213	-8.8%	767,629	-13.8%	890,220
Rural Electric	420	-12.5%	480	-44.8%	870	2075.0%	40	-91.8%	490
Storage Tank	15,960,933	-0.2%	16,000,429	20.9%	13,238,787	14.8%	11,529,928	-0.9%	11,633,855
Tax Credit Annual Report Filing Penalty	200,290	-15.5%	236,890	-49.1%	465,392	-35.4%	720,107	-27.9%	998,295
Tire	2,517,794	-3.4%	2,606,234	-0.8%	2,628,296	15.3%	2,279,098	-4.9%	2,397,052
Tobacco	24,100	-1.6%	24,500	-2.0%	25,000	-6.4%	26,700	-1.8%	27,200
Transportation Network Comp	20,000	-20.0%	25,000	0.0%	25,000	-16.7%	30,000	100.0%	
Total Collections	\$87,850,539	-1.9%	\$89,577,119	-12.2%	\$101,983,860	0.4%	\$101,529,655	-2.1%	\$103,683,380

**DEPARTMENT OF REVENUE
DRIVER LICENSE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2017-2021)**

	Fiscal Year				
	2021	2020	2019	2018	2017
Blindness Education	129,674	87,823	75,779	78,980	77,012
CDL Testing	30,242	28,678	39,997	37,544	34,765
Driver Licenses Issued					
Operator (Class F)	1,128,797	954,903	1,018,401	1,081,779	962,837
For Hire (Class E)	114,246	96,667	96,542	106,569	91,544
Commercial (Class A, B, C)	69,841	65,433	66,458	66,145	59,548
Motorcycle (Class M)	147	112	169	160	179
Identification Card Fee	180,284	148,607	186,976	188,751	193,516
Instruction Permit Fee	152,893	141,659	169,589	173,907	179,448
Organ Donor	171,668	125,644	112,016	109,485	105,789
Processing Fee	19,136	7,123	6,480	6,591	6,117
Record Inquiries (a)	267,210	252,106	282,294	299,901	305,826
Reinstatement Fee	38,496	39,814	45,605	50,397	55,246
Miscellaneous					
Address Changes	4,342	6,006	18,538	22,783	25,518
CDL Medical Certification	70,703	72,472	78,447	83,934	76,517
Nondriver ID for Voting (b)	948	1,123	1,516	1,115	13
Other	2,891	2,376	2,681	2,417	2,308
Total Driver License Financial Transaction Items	2,381,518	2,030,546	2,201,488	2,310,458	2,176,183
Percent Increase/Decrease from Prior Year	17.28%	-7.76%	-4.72%	6.17%	-4.46%

(a) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 38.

(b) The Department of Revenue began issuing Nondriver ID's for Voting June 1, 2017.

**DEPARTMENT OF REVENUE
MOTOR VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2017-2021)**

	Fiscal Year				
	2021	2020	2019	2018	2017
Alt. Fuel Decal	7,884	5,926	4,597	2,924	2,570
Antiterrorism	374	310	227	107	110
Blindness Education	163,598	127,451	107,018	98,041	93,229
Breast Cancer Awareness	806	760	678	444	455
Certificate of Title	2,185,230	2,028,063	2,171,623	2,221,806	2,255,459
Children's Trust	2,571	2,695	2,846	3,009	3,310
Duplicate Plate	47,508	51,532	57,484	61,008	60,535
Law Enforcement Memorial	1,788	2,397			
License Transfer	260,724	234,904	241,159	288,730	300,511
MV Trip Permit	51,508	57,203	64,861	68,749	69,810
Organ Donor	184,907	147,490	128,830	112,031	116,221
Plate Reissuance	2,028,884	5,512,600	4,726,986	38	50
Plate Reservation	179,962	168,286	167,222	174,020	172,997
Processing Fee	1,151,934	808,919	556,094	615,857	494,937
Record Inquiries (a)	749,571	749,338	747,225	753,225	696,981
Registration	5,860,284	6,154,673	5,986,451	5,727,722	5,657,519
Renewal Penalty	531,936	415,102	492,251	500,812	494,333
Specialty Plate	7	4	4	1	6
Title Penalty	387,465	272,531	279,238	278,212	276,053
Transportation Network Company Business License	6	5	5	6	
World War I	137,944	110,946	98,663	86,431	87,559
World War II					(2)
Miscellaneous	460,194	551,896	525,749	661,271	674,909
Total Motor Vehicle Financial Transaction Items	<u>14,395,085</u>	<u>17,403,031</u>	<u>16,359,211</u>	<u>11,654,444</u>	<u>11,457,552</u>
Percent Increase/Decrease from Prior Year	<u>-17.28%</u>	<u>6.38%</u>	<u>40.37%</u>	<u>1.72%</u>	<u>0.71%</u>

(a) The Record Inquiries collections are included in the Publication/Record Search Fees on Page 38.

**DEPARTMENT OF REVENUE
MARINE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2017-2021)**

	Fiscal Year				
	2021	2020	2019	2018	2017
Certificate of Title	86,572	70,437	71,194	75,478	75,052
Processing Fee	552,574	527,814	525,656	531,564	543,361
Registration/Decal	140,489	117,095	117,662	121,171	122,131
Miscellaneous	13,296	8,521	8,446	8,745	8,591
Total Marine Financial Transaction Items	792,931	723,867	722,958	736,958	749,135
Percent Increase/Decrease from Prior Year	9.54%	0.13%	-1.90%	-1.63%	-6.14%

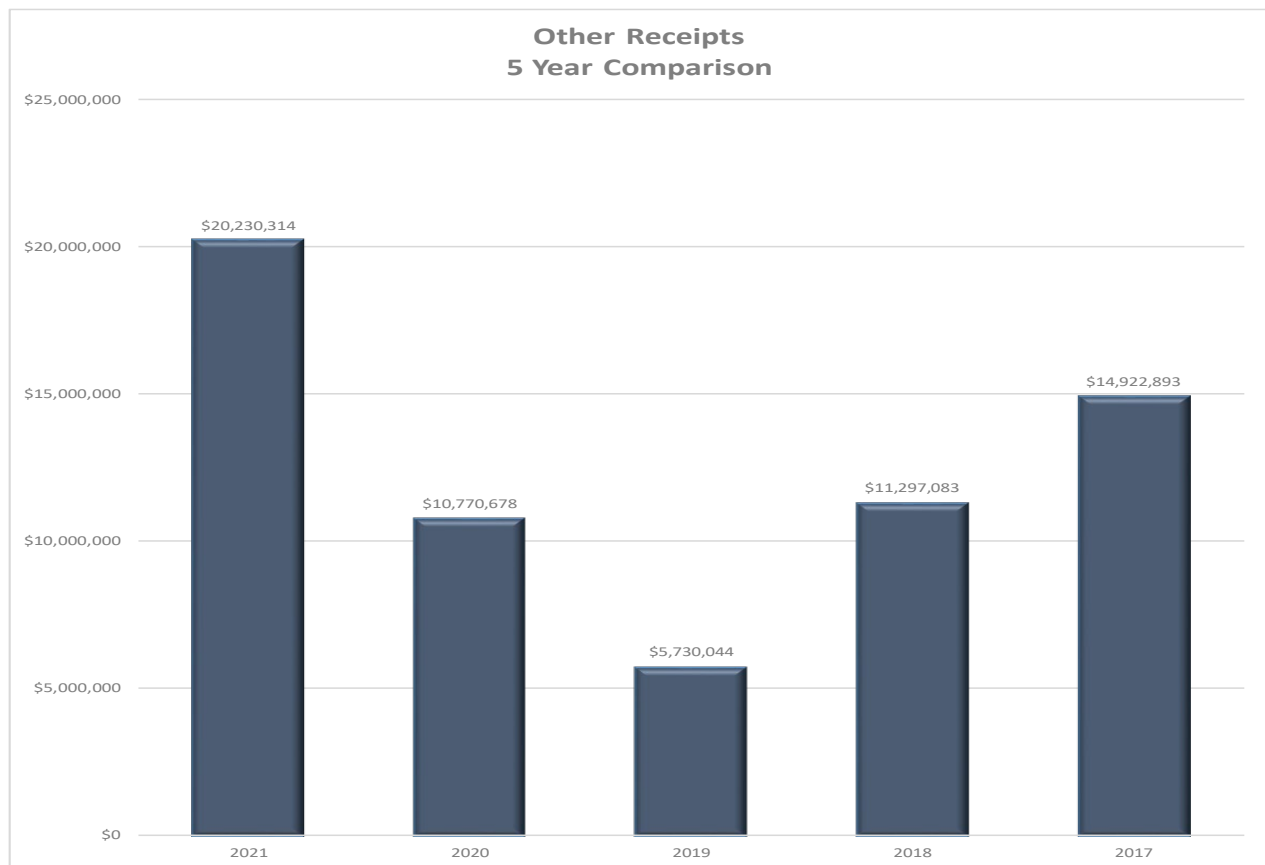
**DEPARTMENT OF REVENUE
ALL-TERRAIN VEHICLE FINANCIAL TRANSACTION ITEMS
FOR THE LAST FIVE FISCAL YEARS (2017-2021)**

	Fiscal Year				
	2021	2020	2019	2018	2017
Certificate of Title	11,545	9,560	10,427	11,243	12,417
Registration/Decal	18,327	15,983	18,219	19,371	20,842
Miscellaneous/Penalties	3,645	2,436	2,514	2,739	3,115
Total All-Terrain Vehicle Financial Transaction Items	33,517	27,979	31,160	33,353	36,374
Percent Increase/Decrease from Prior Year	19.79%	-10.21%	-6.58%	-8.31%	-7.74%

SUMMARY OF OTHER RECEIPTS

	FY21 Amount Collected	FY20 Amount Collected	Percent Increase/ Decrease
Cash Bonds	-\$109,486	\$116,729	-193.8 %
Federal Funds	1,832,376	2,264,795	-19.1
Interest	746,465	2,660,416	100.0
Recycling Receipts	3,911	7,338	-46.7
Refunds/Rebates	60,322	10,133	495.3
Unclaimed Property	28,526	46,334	-38.4
All Other Miscellaneous Receipts	17,668,200	5,664,933	211.9
Total Other Receipts	\$20,230,314	\$10,770,678	87.8 %

*All Other Miscellaneous Receipts includes cancelled checks of \$14.6 million and \$5.2 million in Fiscal Years 2021 and 2020 respectively.



Missouri Department of Revenue

Non-State Funds Schedule

Fiscal Year Ended June 30, 2021

This statement provides fiscal year Department of Revenue non-state collection and distribution amounts by fund.



DEPARTMENT OF REVENUE
NON-STATE FUNDS FINANCIAL SCHEDULE (a)
CASH BASIS
FISCAL YEAR 2021

Description	Bankruptcy Clearing	Cigarette and Tobacco Tax and Bond	Compliance Clearing	County and Other Miscellaneous	Dept of Agriculture Non-State	Excess Traffic/Misc Fines	Family Support Trust
Collections							
Collections	\$ 2,925,279	67,013,867	78,809	7,481,294	30,939,014	615,077	2,700,956,737
Interest	1,707	(644)	160	5,079	1,156	153	(5,668)
Total Collections	\$ 2,926,986	67,013,223	78,969	7,486,373	30,940,170	615,230	2,700,951,069
Disbursements							
Political Subdivisions	\$	4,315,226		7,001,949		426,009	
General Revenue	3,444,324	43,588	261,028	46,264			
Other State Funds	170	62,455,678		27,481	5,651		
Refunds to Taxpayers		3,163		109,905	215,354		
Transfers to Other Non-State Funds	921,778						
Other Entities					30,462,593		2,701,249,582
Total Disbursements	\$ 4,366,272	66,817,655	261,028	7,185,599	30,683,598	426,009	2,701,249,582
Collections Over (Under) Disbursements	\$ (1,439,286)	195,568	(182,059)	300,774	256,572	189,221	(298,513)
Beginning Balance July 1, 2020	1,533,574	869,091	182,059	3,969,981	1,186,084	122,083	16,514,600
Ending Total Assets	\$ 94,288	1,064,659	0	4,270,755	1,442,656	311,304	16,216,087

Description	Financial Institution Tax	Missouri 911 Service Trust	Motor Fuel Tax and Bond	Motor Vehicle Local Sales Tax	Riverboat Gaming Taxes and Fees	Sales and Use Nonstate Tax	Total
Collections							
Collections	\$ 36,512,302	7,899,282	291,522,233	1,398,136,769	417,204,509	4,218,740,938	9,180,026,110
Interest	66,648	313	21,475	75,459	(18,242)	467,750	615,346
Total Collections	\$ 36,578,950	7,899,595	291,543,708	1,398,212,228	417,186,267	4,219,208,688	9,180,641,456
Disbursements							
Political Subdivisions	\$ 24,241,315	1,966,130	286,729,659		61,054,660	3,967,126,714	4,352,861,662
General Revenue	370,269	67,072		33,838,165		38,948,354	77,019,064
Other State Funds				781,541,780	353,526,846	196,737	1,197,754,343
Refunds to Taxpayers	29,779,577			3,257,697		21,459	33,387,155
Transfers to Other Non-State Funds				587,990,685		456	588,912,919
Other Entities		4,740,658					2,736,452,833
Total Disbursements	\$ 54,391,161	6,773,860	286,729,659	1,406,628,327	414,581,506	4,006,293,720	8,986,387,976
Collections Over (Under) Disbursements	\$ (17,812,211)	1,125,735	4,814,049	(8,416,099)	2,604,761	212,914,968	194,253,480
Beginning Balance July 1, 2020	76,155,369	939,308	30,026,434	55,959,830	5,010,071	451,552,980	644,021,464
Ending Total Assets	\$ 58,343,158	2,065,043	34,840,483	47,543,731	7,614,832	664,467,948	838,274,944

(a) The MoDOT Nonstate Fund and Trustee Earnings Tax Account are included in the Non-Appropriated Funds Sources and Application on pages 129 and 127 respectively.

Missouri Department of Revenue

Tax and Fee Distribution - Counties

Fiscal Year Ended June 30, 2021

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to counties throughout the state of Missouri.



**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2021**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (m)	Total (Memorandum Only)
Adair County	\$	12,143			20,655	707,505	4,014,025	393,896		31,485	241,985	5,421,695
Andrew County		12,357			4,617	771,512	2,172,159	432,281		33,339	189,476	3,615,740
Atchison County		29,310			141	692,481	1,482,114	552,060		38,541	2,840	2,797,487
Audrain County		83,665			55,738	919,635	6,227,101	349,039		30,993	7,759	7,673,931
Barry County		47,104		1,264	4,032	1,433,119	7,405,687	747,916		19,194	11,536	9,669,853
Barton County		76,166			91	735,182	1,255,039			35,985	21,816	2,124,279
Bates County		77,481		4,410	582	1,014,841	1,626,177	257,864		33,189	32,343	3,046,886
Benton County					642	844,473	4,828,850	421,866		25,332	36,683	6,157,846
Bollinger County					16	617,623	1,239,519	168,732		35,082	19,835	2,080,807
Boone County		21,384	10,692	3,443	192,775	1,834,858	53,318,408				126,296	55,507,856
Buchanan County		42,164		530	202,589	646,996	22,304,907	3,007,225		7,605	88,716	26,300,733
Butler County		54,781		22,817	9,705	1,263,095	8,775,292			20,421	85,014	10,231,126
Caldwell County		55,125		871	57	632,080	1,136,796	300,922		36,096	111,000	2,272,948
Callaway County				669	11,992	1,745,064	8,803,668	1,492,908		16,356	40,412	12,111,070
Camden County		4,857			9,262	2,910,170	13,693,442	1,131,929			65,310	17,814,970
Cape Girardeau County		47,567			99,047	1,137,924	21,597,289	2,443,950			96,519	25,422,296
Carroll County		113,283			2,179	883,206	1,341,309	264,174			2,729	2,606,880
Carter County				2,278		366,429	945,266			37,146	6,538	1,357,657
Cass County		74,780		891	87,602	1,559,313	25,529,690	5,226,106			18,877	32,497,258
Cedar County				27,930	4,935	631,298	1,893,153			33,585	33,003	2,623,905
Chariton County		63,157			79	817,550	1,401,015	265,313			3,272	2,550,385
Christian County		9,336			41,496	1,607,228	15,551,123				44,015	17,253,198
Clark County		36,821			4,235	555,751	1,500,168			37,371	1,589	2,135,935
Clay County		147,900			527,204	971,695	46,227,297	7,810,710			122,373	55,807,179
Clinton County					435	708,329	1,420,475	313,345			226,220	2,668,803
Cole County		45,979	1,016,521	3,626	203,005	1,193,268	21,546,328	2,213,763		3,849	57,005	26,283,344
Cooper County		46,962			8,047	628,429	3,935,386	418,514		32,823	24,475	5,094,637
Crawford County		73,287			210	769,850	5,794,148			28,806	35,046	6,701,348
Dade County		34,854			2,553	602,863	1,150,201	189,951		37,446	3,322	2,021,191
Dallas County					178	748,273	4,007,310			32,496	4,894	4,793,152

See pages 48 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2021**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (m)	Total (Memorandum Only)
(continued from previous page)												
Daviess County	\$	12,416			6,606	746,468	1,436,333	192,488		35,946	1,258	2,431,515
DeKalb County					14,894	769,056	2,389,531	196,035		36,489	108,763	3,514,767
Dent County					447	706,844	3,412,393			34,362	26,716	4,180,762
Douglas County					15,026	806,823	2,436,120			34,560	36,523	3,329,052
Dunklin County		20,460		3,501	41,179	859,033	5,155,593	490,718		29,868	58,497	6,658,851
Franklin County		88,428		479	38,978	2,404,647	33,222,636				118,303	35,873,471
Gasconade County		18,695		645	13,205	608,475	2,940,774				18,957	3,600,750
Gentry County					6,536	551,128	888,177	112,810			4,527	1,563,178
Greene County		105,227	129,933		721,130	3,903,298	106,098,096				364,918	111,322,602
Grundy County		48,159			10,782	499,252	1,549,426				15,773	2,123,393
Harrison County					65	803,653	1,756,537	144,199			15,813	2,720,267
Henry County		22,119		476	1,978	873,904	5,250,356	599,577		30,174	10,478	6,789,062
Hickory County					161	502,387	1,711,523			34,578	18,318	2,266,967
Holt County		55,611			1,032	520,605	1,100,017	244,954			2,098	1,924,316
Howard County		16,823			1,441	428,884	1,939,572	317,085			8,773	2,712,577
Howell County		50,054		10,780	33,234	1,277,500	8,440,509	710,611		24,774	11,364	10,558,827
Iron County		51,073			5,675	400,107	2,344,080			37,020	12,823	2,850,778
Jackson County	1,813,276	176,523	192,145	13,715	6,047,060	1,186,533	131,764,735				1,458,325	142,652,313
Jasper County		108,544		1,667	52,461	1,483,208	27,209,920				168,479	29,024,279
Jefferson County		83,653		1,309	186,759	4,566,434	45,781,423				66,878	50,686,455
Johnson County		42,366			14,262	1,426,001	16,620,597	2,353,433		15,699	6,482	20,478,841
Knox County		20,887			22,326	513,827	905,023	148,269		38,958	963	1,650,252
Laclede County		42,330			3,363	926,983	6,382,522			24,240	67,790	7,447,229
Lafayette County		87,693		412	77,348	907,410	4,881,575	792,577		25,167	406,924	7,179,107
Lawrence County		69,436			48,773	1,139,503	7,838,923	934,035		22,812	92,964	10,146,446
Lewis County		25,614			69,680	504,838	2,106,003	405,411		35,868	7,823	3,155,237
Lincoln County		24,784		6,595	36,990	1,383,281	15,587,442			1,065	37,882	17,078,039
Linn County		40,766			7,031	685,604	2,195,015	239,189		35,748	8,324	3,211,677
Livingston County		42,911			25,961	640,447	3,184,549	323,813		35,766	28,518	4,281,965
Macon County		83,191			6,357	915,924	3,074,441	385,584		33,705	8,659	4,507,860

See pages 48 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2021**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (m)	Total (Memorandum Only)
(continued from previous page)												
Madison County	\$			9,521	2,521	363,161	2,859,445			35,343	21,010	3,291,001
Maries County					183	486,165	1,099,650	121,018			6,758	1,713,774
Marion County		61,783			40,189	622,868	6,843,665	832,325		28,071	20,990	8,449,891
McDonald County		24,844			7,324	790,810	6,257,529			31,068	5,630	7,117,204
Mercer County		25,590			71	439,546	773,049	132,295			3,889	1,374,440
Miller County				1,431	2,038	919,183	5,317,978	397,971		24,516	34,488	6,697,606
Mississippi County				90	148	438,216	1,896,157			35,943	13,055	2,383,608
Moniteau County		45,683			93	600,311	1,980,877	254,998			13,511	2,895,473
Monroe County		54,059			3,155	711,514	1,001,992	124,481		35,994	2,602	1,933,796
Montgomery County		31,312		3,430	49	614,476	2,857,801	164,049		34,515	14,481	3,720,113
Morgan County		7,867			144	1,340,281	3,302,135	239,216		21,498	28,001	4,939,142
New Madrid County		71,699		15,961	22,974	870,952	5,233,774	497,247		34,299	200,311	6,947,218
Newton County		77,884		490	14,815	1,371,473	14,046,440			13,833	115,937	15,640,872
Nodaway County				1,763	19,786	1,218,171	4,144,201	638,455		32,367	9,669	6,064,412
Oregon County		16,918			161	566,510	1,551,394			36,051	15,727	2,186,761
Osage County		28,185		2,059		617,483	3,100,008	414,294		33,483	816	4,196,327
Ozark County					10,516	746,327	1,646,621				19,617	2,423,081
Pemiscot County		42,401			242	602,452	4,101,375			35,697	22,498	4,804,665
Perry County		41,797			19,020	678,818	5,748,117	516,099		30,276	27,648	7,061,775
Pettis County		30,743			25,274	1,213,619	7,451,900	678,031		21,504	460,111	9,881,183
Phelps County		37,532			18,102	944,671	7,717,292			23,277	54,099	8,794,973
Pike County		71,699			121	642,964	5,260,836			33,213	22,173	6,031,006
Platte County		46,642		27,150	170,210	1,639,079	24,562,576	4,708,674				31,154,331
Polk County					386	1,033,145	5,455,812			25,725	72,293	6,587,361
Pulaski County		39,238			1,349	888,699	6,390,645				48,040	7,367,972
Putnam County		17,415			11,712	608,064	1,039,290	110,410		37,275	3,674	1,827,842
Ralls County		33,279		16,809	111	627,376	3,032,087	541,598			8,509	4,259,769
Randolph County		72,410			16,379	877,779	4,677,207	546,665		29,574	257,664	6,477,677
Ray County		113,307		1,722	2,205	857,463	5,070,989	795,130		29,127	44,337	6,914,280
Reynolds County				473	58	812,089	1,098,459			38,061	5,701	1,954,842

See pages 48 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2021**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (m)	Total (Memorandum Only)
(continued from previous page)												
Ripley County	\$				56	482,143	1,069,922			34,392	19,287	1,605,799
St. Charles County		71,605		7,805	508,403	4,330,785	115,654,288	13,917,126			153,762	134,643,775
St. Clair County		7,120		31	3,481	670,712	403,431			35,442	16,582	1,136,798
St. Francois County		45,849			35,301	927,326	15,647,370			7,191	82,600	16,745,637
St. Louis County	642,734	116,730	668,821	105,371	3,888,312	12,901,355	573,888,331		6,725,966		391,442	599,329,062
Ste. Genevieve County		60,148			16,450	800,852	5,247,531			29,541	13,652	6,168,175
Saline County		85,786			3,448	822,303	5,026,152	650,968		31,074	5,157	6,624,887
Schuyler County					1,449	333,765	786,816			38,769	1,671	1,162,471
Scotland County		12,072			3,564	503,272	688,463	86,829		38,877	1,947	1,335,025
Scott County		44,380			76,903	543,095	4,269,574	509,243		23,778	24,531	5,491,504
Shannon County				36,322	87	682,025	994,055				6,758	1,719,247
Shelby County		29,251			6,295	582,462	885,466	107,619		38,331	881	1,650,305
Stoddard County		76,486		2,880	21,751	1,221,386	6,694,478	1,147,115		27,132	58,081	9,249,308
Stone County		31,087		18,053	14,641	1,383,172	9,554,084	904,842			7,139	11,913,018
Sullivan County		21,811			8,727	541,905	1,458,137	377,480		37,449	2,271	2,447,778
Taney County		21,811			29,822	1,369,988	31,627,421				96,677	33,145,719
Texas County		20,827		40,670	1,155	1,080,861	4,609,746	460,778		29,553	43,744	6,287,333
Vernon County		113,212		11,760	7,156	1,038,276	2,480,426			32,406	56,012	3,739,248
Warren County		21,586			1,870	764,151	7,832,516	898,639		15,348	14,195	9,548,305
Washington County		55,303			7,223	595,689	5,517,502	429,736		24,675	33,441	6,663,569
Wayne County		38,314		280	135	590,949	1,564,150	171,937		35,217	20,406	2,421,387
Webster County		57,980			17,503	1,060,019	8,598,508			21,396	6,979	9,762,386
Worth County					87	267,028	381,136	57,491		40,263	280	746,285
Wright County		33,066			30,092	729,302	3,846,028			32,235	7,075	4,677,796
TOTALS	\$ <u>2,456,010</u>	<u>4,504,935</u>	<u>2,018,113</u>	<u>412,381</u>	<u>14,078,083</u>	<u>121,258,587</u>	<u>1,695,972,014</u>	<u>68,426,015</u>	<u>6,725,966</u>	<u>2,447,718</u>	<u>7,572,618</u>	<u>1,925,872,440</u>

See pages 48 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - COUNTIES
FOR YEAR ENDED JUNE 30, 2021**

County	Cigarette Tax (a,l)	County Private Car Tax (b,l)	County Stock Insurance Tax (c,l)	Excesss Traffic Fine (d,l)	Financial Institutions Tax (e,l)	Fuel Tax and Fee (f,l)	Local Sales Tax (g,h,l)	Local Option Use Tax (i,l)	Riverboat Gaming Taxes & Fees (j,l)	Statutory County Recorders Fee (k,l)	Telecomm Service Fees (m)	Total (Memorandum Only)
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(continued from previous page)

- (a) "Tax Distribution Summary - Cities" schedule beginning on page 49 provides the cigarette tax distribution to cities within St. Louis County. See page 5 for a description of cigarette tax.
- (b) See page 117 for a description of county private car tax.
- (c) See page 119 for a description of county stock insurance included in the Financial Institution Tax Fund description.
- (d) See page 35 for a description of excess traffic fines.
- (e) See page 119 for a description of financial institutions tax. County governments receive only part of the sums listed on this schedule.
- (f) See pages 8, 26, and 30 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (g) St. Louis County receives the general city sales and use tax distributions for the cities within St. Louis County. The county is responsible for distributing the amounts to the cities.
- (h) See page 13 for a description of local sales tax.
- (i) See page 13 for a description of local option use tax.
- (j) See page 16 and 35 for a description of riverboat gaming gross receipt tax and admission fees.
- (k) See page 118 for a description of Statutory County Recorder's Fees.
- (l) The total of tax distributions to counties, cities, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 8 and 13, because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 26 through 28, and 30 through 34.
- (m) See page 36 for a description of the telecommunication fee and service charge.

Missouri Department of Revenue

Tax and Fee Distribution - Cities

Fiscal Year Ended June 30, 2021

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to cities throughout the state of Missouri.



**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
Adrian	\$				70,325	569,240				639,565
Advance					56,486	396,813	48,308			501,608
Agency					28,684	0				28,684
Airport Drive					29,271	974,804				1,004,075
Alba					23,274	14,023				37,296
Albany					72,548	360,307	44,480			477,335
Aldrich					3,355	0				3,355
Alexandria					6,668	8,440				15,108
Allendale					2,223	3,733				5,955
Allenville					4,864	0				4,864
Alma					16,858	0				16,858
Altamont					8,555	0				8,555
Altenburg					14,761	0				14,761
Alton					36,525	301,990				338,516
Amazonia					13,084	0				13,084
Amity					2,264	0				2,264
Amoret					7,968	0				7,968
Amsterdam					10,148	19,703				29,851
Anderson					82,235	478,023	27,024			587,281
Annada					1,216	0				1,216
Annapolis					14,468	80,687				95,155
Anniston					9,729	60,734				70,463
Appleton City					47,261	227,753				275,014
Arbela					1,719	0				1,719
Arbyrd					21,345	108,948				130,293
Arcadia					25,496	79,298				104,794
Archie					49,064	288,294				337,358
Arcola					2,306	0				2,306
Argyle					6,793	12,936				19,729
Arkoe					2,852	0				2,852

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Armstrong	\$				11,909	0				11,909
Arnold					872,585	8,985,427				9,858,012
Arrow Point Village					3,606	0				3,606
Arrow Rock					2,348	1,655				4,003
Asbury					8,681	13,019				21,699
Ash Grove					61,728	333,043	46,013			440,784
Ashland					155,453	1,141,990				1,297,443
Atlanta					16,145	18,343	3,699			38,187
Augusta					10,610	47,045				57,655
Aullville					4,193	0				4,193
Aurora					314,848	3,323,373	282,900			3,921,122
Auxvasse					41,222	145,698				186,920
Ava					125,512	1,358,893	115,486			1,599,891
Avilla					5,242	0				5,242
Avondale					18,451	19,161				37,613
Bagnell					3,900	16,689				20,588
Bakersfield					10,316	24,459				34,774
Baldwin Park					3,858	0				3,858
Ballwin	60,947				1,274,994	4,981,037				6,316,977
Baring					5,535	0				5,535
Barnard					9,268	0				9,268
Barnett					8,513	0				8,513
Bates City					9,184	96,902	29,468			135,554
Battlefield					234,417	510,338	122,398			867,153
Bell City					18,787	21,567				40,353
Bella Villa	1,461				30,571	87,710	21,775			141,517
Belle					64,790	304,088				368,877
Bellefontaine Neigh.	21,770				455,415	1,306,633				1,783,817
Bellerive	377				7,884	29,401				37,661
Bellflower					16,480	34,269				50,750

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Bel-Nor	\$ 3,005				62,861	180,354	44,776			290,996
Bel-Ridge	5,486				114,776	707,738				828,001
Belton					969,371	15,505,959				16,475,330
Benton					36,190	95,657	16,769			148,615
Benton City					4,361	0				4,361
Berger					9,268	5,879				15,147
Berkeley	17,997				376,493	2,604,003				2,998,493
Bernie					82,109	270,843	37,125			390,077
Bertrand					34,429	27,560				61,989
Bethany					138,050	1,778,832				1,916,882
Bethel					5,116	6,838				11,954
Beverly Hills	1,151				24,071	75,805				101,027
Bevier					30,109	172,891				203,001
Big Lake					6,668	0				6,668
Bigelow					1,132	0				1,132
Billings					43,403	115,559				158,962
Birch Tree					28,474	58,570				87,044
Birmingham					7,674	34,182				41,856
Bismarck					64,832	155,880				220,712
Blackburn					10,442	16,616				27,058
Black Jack	13,890				290,568	833,670	206,975			1,345,103
Blackwater					6,793	15,699				22,492
Blairstown					4,068	3,020				7,087
Bland					22,603	80,812				103,415
Blodgett					8,932	0				8,932
Bloomfield					81,060	165,195	60,881			307,137
Bloomsdale					21,848	399,526				421,374
Blue Eye					7,003	27,411				34,414
Blue Springs					2,204,736	24,122,199				26,326,935
Blythedale					8,093	0				8,093

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Bogard	\$				6,877	0				6,877
Bolckow					7,842	0				7,842
Bolivar					432,979	6,189,214				6,622,194
Bonne Terre					287,842	1,103,338				1,391,180
Boonville					348,858	4,520,503	440,237	2,748,453		8,058,050
Bosworth					12,790	0				12,790
Bourbon					68,438	425,057				493,495
Bowling Green					223,682	2,374,551				2,598,233
Bragg City					6,248	0				6,248
Brandsville					6,751	0				6,751
Branson					441,157	23,234,080				23,675,237
Branson West					20,045	2,247,472				2,267,517
Brashear					11,448	8,000				19,448
Braymer					36,819	70,255				107,074
Breckenridge					16,061	8,148				24,209
Breckenridge Hills	36,345				199,024	407,504	141,767			784,640
Brentwood	38,222				337,787	11,716,115	229,305			12,321,429
Bridgeton	23,153				484,350	6,064,699				6,572,201
Brimson					2,642	0				2,642
Bronaugh					10,442	0				10,442
Brookfield					190,469	1,890,402	166,853			2,247,723
Brooklyn Heights					4,193	0				4,193
Browning					11,113	20,763	24,184			56,059
Brownington					4,487	0				4,487
Brumley					3,816	21,064				24,880
Brunswick					35,980	203,874	57,066			296,920
Bucklin					19,584	37,449	4,254			61,287
Buckner					128,992	508,785	93,905			731,683
Buffalo					129,328	1,233,308				1,362,636
Bull Creek Village					25,287	21,318				46,605

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Bunceton	\$				14,845	9,014				23,859
Bunker					17,068	80,654				97,721
Burlington Junct.					22,519	0				22,519
Butler					176,924	2,837,726				3,014,650
Butterfield					19,709	6,350	8,619			34,678
Byrnes Mill					116,621	540,051				656,673
Cabool					89,993	526,650	92,018			708,661
Cainsville					12,161	5,237	1,765			19,163
Cairo					12,245	0				12,245
Caledonia					5,452	44,233				49,684
Calhoun					19,667	37,150				56,818
California					179,398	955,847	105,147			1,240,392
Callao					12,245	7,244	2,334			21,823
Calverton Park	2,592				54,222	155,569	28,751			241,134
Camden					8,010	0				8,010
Camden Point					19,877	0				19,877
Camdenton					155,914	4,045,431				4,201,346
Cameron					416,541	4,573,447				4,989,988
Campbell					83,535	335,543	34,300			453,377
Canalou					14,174	0				14,174
Canton					99,680	464,663				564,343
Cape Girardeau					1,591,058	31,071,983		2,510,912		35,173,953
Cardwell					29,900	29,453				59,353
Carl Junction					312,206	958,087				1,270,293
Carrollton					158,682	1,326,142				1,484,825
Cartersville					79,299	161,074	29,315			269,688
Carthage					602,942	7,356,297				7,959,240
Caruthersville					258,655	1,005,881		1,596,674		2,861,210
Carytown					11,364	0				11,364
Cassville					136,960	2,679,456				2,816,416

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Catron	\$				2,810	0				2,810
Cedar Hill Lakes					9,939	0				9,939
Center					21,303	64,417				85,720
Centertown					11,658	29,475				41,133
Centerview					11,197	5,633				16,829
Centerville					8,010	4,247				12,257
Centralia					168,872	1,191,010				1,359,882
Chaffee					123,918	421,480	40,489			585,887
Chain of Rocks					3,900	0				3,900
Chain-O-Lakes					5,284	0				5,284
Chamois					16,606	18,519				35,125
Champ	26				545	694				1,265
Charlack	2,732				57,157	163,991				223,880
Charleston					249,388	1,242,104				1,491,491
Chesterfield	95,185				1,991,244	14,043,455				16,129,885
Chilhowee					13,629	13,002				26,631
Chillicothe					399,012	5,399,220	450,948			6,249,179
Chula					8,806	0				8,806
Clarence					34,093	79,314				113,408
Clark					12,497	19,391	10,330			42,218
Clarksburg					14,006	7,871				21,878
Clarksdale					11,364	15,663	3,783			30,810
Clarkson Valley	5,276				110,373	140,413				256,062
Clarksville					18,535	19,491	6,044			44,070
Clarkton					54,012	134,889				188,902
Claycomo					59,967	611,239				671,206
Clayton	100,555				668,403	3,787,891	952,666			5,509,515
Clearmont					7,129	0				7,129
Cleveland					27,719	128,508				156,227
Clever					89,699	453,661	62,105			605,465

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Cliff Village	\$				1,677	0				1,677
Clifton Hill					4,781	0				4,781
Clinton					377,751	4,484,641	340,253			5,202,645
Clyde					3,439	0				3,439
Cobalt City					9,477	0				9,477
Coffey					6,961	0				6,961
Cole Camp					47,009	247,439	25,398			319,846
Collins					6,668	52,582	5,285			64,535
Columbia					4,549,954	50,141,981				54,691,935
Commerce					2,810	0				2,810
Conception Junct.					8,303	0				8,303
Concordia					102,741	775,704				878,445
Coney Island					3,145	10,403				13,548
Conway					33,045	183,471				216,516
Cool Valley	2,397				50,154	188,280	28,422			269,254
Cooter					19,667	0				19,667
Corder					16,942	22,757	6,711			46,409
Corning					629	0				629
Cosby					5,200	0				5,200
Cottleville					128,950	2,309,509				2,438,460
Country Club Village					102,699	151,339	36,164			290,202
Country Club Hills	2,554				53,425	201,335	38,055			295,369
Country Life Acres	148				3,103	3,948				7,199
Cowgill					7,884	0				7,884
Craig					10,400	11,028				21,428
Crane					61,309	253,181	24,866			339,355
Creighton					14,635	11,458				26,093
Crestwood	28,462				499,530	3,418,347	355,821			4,302,160
Creve Coeur	35,748				747,828	3,209,629				3,993,204
Crocker					46,548	242,670				289,218

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Cross Timbers	\$				9,058	0				9,058
Crystal City					203,595	1,837,205				2,040,800
Crystal Lake Park	942				19,709	56,549				77,200
Crystal Lakes					15,013	12,008				27,021
Cuba					140,734	1,903,910				2,044,644
Curryville					9,435	6,615				16,051
Dadeville					9,813	0				9,813
Dalton					713	0				713
Dardenne Prairie					482,002	2,584,530				3,066,532
Darlington					5,074	0				5,074
DeKalb					9,226	0				9,226
De Soto					268,384	4,869,707				5,138,092
De Witt					5,200	0				5,200
Dearborn					20,800	92,203				113,003
Deepwater					18,158	21,086	10,843			50,086
Deerfield					3,397	0				3,397
Dellwood	10,073				210,724	813,725				1,034,521
Delta					18,368	21,000				39,368
Dennis Acres					3,187	0				3,187
Denver					1,635	0				1,635
Des Arc					7,422	0				7,422
Des Peres	16,784				351,122	6,890,910	1,178,863			8,437,680
Desloge					211,940	4,048,428				4,260,368
Dexter					329,777	3,571,387	289,888			4,191,052
Diamond					37,825	300,692				338,517
Diehlstadt					6,751	0				6,751
Diggins					12,539	30,112				42,650
Dixon					64,957	362,733				427,690
Doniphan					83,744	992,808	148,301			1,224,853
Doolittle					26,419	86,189				112,608

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Dover	\$				4,319	4,126				8,446
Downing					14,048	0				14,048
Drexel					40,467	310,764				351,231
Dudley					9,729	44,276				54,005
Duenweg					47,009	454,365				501,374
Duquesne					73,931	938,382	84,123			1,096,437
Eagleville					13,251	419,231				432,482
East Lynne					12,706	31,411				44,117
East Prairie					133,186	636,421				769,606
Easton					9,813	5,898				15,711
Edgar Springs					8,722	31,919				40,641
Edgerton					22,897	20,578				43,474
Edina					49,316	221,092	32,998			303,406
Edmundson	1,672				34,974	508,497	20,729			565,871
El Dorado Springs					150,673	883,996				1,034,669
Eldon					191,517	2,489,100				2,680,618
Ellington					41,390	444,260				485,650
Ellisville	18,308				382,993	3,271,294				3,672,595
Ellsinore					18,703	67,871				86,574
Elmer					3,355	0				3,355
Elmira					2,097	0				2,097
Elmo					7,045	0				7,045
Elsberry					81,102	285,006	39,466			405,574
Emerald Beach					9,561	0				9,561
Eminence					25,161	381,796				406,957
Emma					9,771	16,138				25,909
Eolia					21,890	75,628				97,518
Essex					19,793	24,483	5,316			49,592
Ethel					2,600	0				2,600
Eureka	20,425				427,276	4,507,090				4,954,791

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Everton	\$				13,377	28,073				41,450
Ewing					19,122	52,581				71,703
Excelsior Estates					6,164	0				6,164
Excelsior Springs					464,808	6,804,660	750,680			8,020,149
Exeter					32,374	25,074				57,447
Fair Grove					58,415	449,730				508,145
Fair Play					19,919	104,691				124,611
Fairfax					26,755	47,667	26,201			100,623
Fairview					16,061	14,229	2,606			32,897
Farber					13,503	19,845	3,175			36,523
Farley					11,280	0				11,280
Farmington					681,025	9,969,283				10,650,309
Fayette					112,721	301,041	40,154			453,916
Fenton	8,062				168,663	4,362,463				4,539,189
Ferguson	42,503				889,149	5,948,161				6,879,814
Ferrelview					18,913	34,444				53,356
Festus					486,531	11,285,145				11,771,676
Fidelity					10,777	0				10,777
Fillmore					7,716	0				7,716
Fisk					14,342	28,448				42,789
Fleming					5,368	0				5,368
Flemington					6,206	0				6,206
Flint Hill					22,016	146,017				168,033
Flordell Hills	1,648				34,471	98,900	24,554			159,572
Florissant	104,555				2,187,249	10,135,576				12,427,380
Foley					6,751	20,959				27,710
Fordland					33,548	114,639				148,187
Forest City					11,239	8,799				20,038
Foristell					21,177	821,016	103,818			946,010
Forsyth					94,564	830,158				924,722

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Fortescue	\$				1,342	0				1,342
Foster					4,906	0				4,906
Fountain N' Lakes					6,919	0				6,919
Frankford					13,545	12,544				26,089
Franklin					3,984	3,473				7,456
Fredericktown					167,111	2,189,528				2,356,639
Freeburg					18,326	149,589				167,914
Freeman					20,213	44,010				64,222
Freemont Hills					34,638	57,624	11,975			104,237
Freistatt					6,835	0				6,835
Frohna					10,651	0				10,651
Frontenac	6,980				146,018	2,390,639	168,029			2,711,666
Fulton					536,349	4,375,158	277,968			5,189,475
Gainesville					32,416	317,967				350,383
Galena					18,451	85,638				104,089
Gallatin					74,896	332,372	55,600			462,868
Galt					10,610	0				10,610
Garden City					68,857	304,225	48,003			421,086
Gasconade					9,351	2,075				11,427
Gentry					3,019	0				3,019
Gerald					56,403	325,784				382,186
Gerster					1,048	297				1,345
Gibbs					4,487	0				4,487
Gideon					45,835	39,386				85,221
Gilliam					8,261	6,279				14,540
Gilman City					16,061	23,053				39,114
Ginger Blue						779				779
Gladstone					1,065,570	11,252,648	1,214,506			13,532,724
Glasgow					46,254	222,593	71,623			340,470
Glen Echo Park	321				6,710	8,856				15,886

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Glenaire	\$				22,855	0				22,855
Glenallen					3,564	0				3,564
Glendale	11,877				248,465	975,927	176,984			1,413,253
Glenwood					8,219	0				8,219
Golden City					32,080	104,786				136,866
Goodman					52,335	135,140				187,475
Gordonville					16,397	17,517				33,914
Gower					63,993	131,933	34,062			229,988
Graham					7,171	0				7,171
Grain Valley					539,033	3,498,087				4,037,121
Granby					89,489	348,375				437,865
Grand Falls Plaza					4,781	0				4,781
Grand Pass					2,768	0				2,768
Grandin					10,190	29,112				39,302
Grandview					1,026,361	9,329,905	1,530,920			11,887,186
Granger					1,426	0				1,426
Grant City					36,022	191,004				227,026
Grantwood	1,730				36,190	168,347	25,778			232,045
Gravois Mills					6,039	71,218				77,257
Green City					27,551	48,494				76,046
Green Park	5,256				109,954	666,901				782,111
Green Ridge					19,961	56,338				76,299
Greencastle					11,532	4,659				16,191
Greendale	1,305				27,300	86,372	19,446			134,422
Greenfield					57,493	205,737	20,063			283,293
Greentop					18,535	31,183				49,719
Greenville					21,429	222,639				244,068
Greenwood					218,943	935,700				1,154,643
Guilford					3,564	0				3,564
Gunn City					4,948	0				4,948

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Hale	\$				17,571	44,611				62,181
Half Way					7,255	18,668				25,923
Hallsville					62,525	188,440				250,966
Halltown					7,255	0				7,255
Hamilton					75,861	368,555	59,061			503,476
Hanley Hills	4,212				88,105	252,784				345,101
Hannibal					751,309	8,251,525	776,883			9,779,716
Hardin					23,861	21,324	6,701			51,886
Harris					2,558	0				2,558
Harrisburg					11,155	36,817				47,972
Harrisonville					420,147	4,885,138				5,305,285
Hartsburg					4,319	3,109				7,428
Hartville					25,706	205,112				230,818
Harwood					1,971	0				1,971
Hawk Point					28,054	70,525				98,580
Hayti					123,247	1,098,970				1,222,217
Hayti Heights					26,251	13,544				39,795
Haywood City					8,639	0				8,639
Hazelwood	51,523				1,077,857	7,610,914	1,821,287			10,561,581
Henrietta					15,474	22,796				38,270
Herculaneum					145,431	2,169,202				2,314,632
Hermann					101,944	1,773,923				1,875,867
Hermitage					19,584	140,858	19,632			180,073
Higbee					23,819	36,893				60,712
Higginsville					201,162	1,857,716	181,494			2,240,373
High Hill					8,177	9,361				17,538
Highlandville					38,203	120,737				158,940
Hillsboro					118,299	881,687				999,986
Hillsdale	2,963				61,980	137,826				202,769
Hoberg					2,348	0				2,348

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Holcomb	\$				26,629	45,186				71,815
Holden					94,438	691,329	122,044			907,811
Holland					9,603	0				9,603
Holliday					5,745	0				5,745
Hollister					185,605	3,689,803	250,764			4,126,172
Holt					18,745	172,610				191,355
Holts Summit					136,163	1,250,131	271,894			1,658,188
Homestead					7,758	0				7,758
Homestown					6,332	2,120				8,453
Hopkins					22,309	28,312				50,622
Hornersville					27,803	20,133				47,936
Houston					87,267	2,066,493	100,193			2,253,953
Houston Lake					9,855	0				9,855
Houstonia					9,226	0				9,226
Howardville					16,061	4,729	730			21,519
Hughesville					7,674	0				7,674
Humansville					43,948	178,280				222,228
Hume					14,090	20,328				34,418
Humphreys					4,948	0				4,948
Hunnewell					7,716	6,769				14,485
Huntleigh	669				14,006	17,818				32,494
Huntsdale					1,300	1,577				2,877
Huntsville					65,586	106,583	17,488			189,658
Hurdland					6,835	0				6,835
Hurley					7,464	2,598				10,062
Iatan					1,887	0				1,887
Iberia					30,864	289,701				320,565
Independence					4,899,274	45,136,939	4,722,843			54,759,055
Indian Point					22,142	826,745				848,886
Innsbrook					23,148	75,589				98,737

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Ionia	\$				3,690	0				3,690
Iron Mtn. Lake					30,906	24,888				55,794
Irondale					18,661	19,584				38,245
Ironton					61,225	527,815				589,040
Jackson					576,943	6,262,122				6,839,065
Jacksonville					6,332	0				6,332
Jameson					5,577	0				5,577
Jamesport					21,974	117,562				139,536
Jamestown					16,187	23,294				39,481
Jane						37,158				37,158
Jasper					39,041	147,705				186,746
Jefferson City					1,806,521	24,465,443				26,271,964
Jennings	29,491				616,949	2,829,104				3,475,544
Jerico Springs					9,561	0				9,561
Jonesburg					32,206	205,722				237,928
Joplin					2,129,169	51,452,315				53,581,484
Josephville					15,768	24,039				39,807
Junction City					13,713	0				13,713
Kahoka					87,141	314,627				401,768
Kansas City					19,281,197	242,183,748	52,351,186	9,816,509		323,632,640
Kearney					351,458	4,874,090				5,225,548
Kelso					24,574	128,760				153,334
Kennett					458,434	5,315,578	472,913			6,246,925
Keytesville					19,751	33,860				53,612
Kidder					13,545	6,510				20,055
Kimberling City					100,644	935,457	88,219			1,124,320
Kimmswick					6,584	87,989	5,909			100,482
King City					42,480	183,578				226,058
Kingdom City					5,368	635,450				640,818
Kingston					14,593	0				14,593

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Kingsville	\$				11,280	37,461				48,742
Kinloch		597			12,497	48,624				61,718
Kirbyville					8,681	50,803				59,484
Kirksville					734,073	9,169,013	796,611			10,699,697
Kirkwood		55,206			1,154,892	7,972,275	822,641			10,005,014
Knob Noster					113,602	511,272	104,137			729,011
Knox City					9,058	0				9,058
Koshkonong					8,890	68,742	24,365			101,998
La Belle					27,677	43,285	8,584			79,546
La Grange					39,041	45,659	27,036	1,341,041		1,452,778
La Monte					47,806	100,767				148,573
La Plata					57,283	196,445				253,729
La Russell					4,781	0				4,781
Laclede					14,468	12,616				27,084
Laddonia					21,513	108,161	21,204			150,877
Ladue		17,081			357,329	2,340,724				2,715,133
Lake Annette					4,193	0				4,193
Lake Lafayette					13,713	0				13,713
Lake Lotawana					81,312	699,469				780,781
Lake Mykee					14,677	0				14,677
Lake Ozark					66,509	4,162,959	66,648			4,296,116
Lake St. Louis					609,945	7,642,568				8,252,513
Lake Tapawingo					30,613	0				30,613
Lake Tekakwitha					10,651	0				10,651
Lake Waukomis					36,483	20,619	15,002			72,104
Lake Winnebago					47,429	48,399				95,828
Lakeshire		2,871			60,051	172,293				235,214
Lamar					190,050	1,882,410				2,072,459
Lamar Heights					7,464	0				7,464
Lanagan					17,571	16,326				33,897

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Lancaster	\$				30,529	80,278				110,807
Laredo					8,303	0				8,303
Lathrop					87,477	316,286	43,208			446,971
Laurie					39,629	807,325				846,953
Lawson					103,705	390,618	101,289			595,612
Leadington					17,697	559,367	98,864			675,927
Leadwood					53,761	86,457				140,218
Leasburg					14,174	0				14,174
Leawood					28,600	27,972				56,571
Lebanon					606,968	10,523,635				11,130,603
Lee's Summit					3,831,355	42,726,861	3,835,263			50,393,480
Leeton					23,735	87,910	32,343			143,988
Leonard					2,558	0				2,558
Leslie					7,171	0				7,171
Levasy					3,481	3,103				6,583
Lewis & Clark Village					5,535	0				5,535
Lewistown					22,393	74,833				97,227
Lexington					198,185	982,474	162,820			1,343,479
Liberal					31,829	44,434				76,262
Liberty					1,222,365	21,668,845	2,509,640			25,400,850
Licking					131,005	601,861	60,262			793,128
Lilbourn					49,903	65,106	3,760			118,768
Lincoln					49,903	189,933	23,211			263,047
Linn					61,183	270,296	35,089			366,568
Linn Creek					10,232	305,791	76,454			392,477
Linneus					11,658	0				11,658
Livonia					3,103	0				3,103
Loch Lloyd Village					25,161	0				25,161
Lock Springs					2,390	0				2,390
Lockwood					39,251	288,621	42,775			370,647

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Lohman	\$				6,835	8,881				15,716
Loma Linda					30,403	50,070				80,473
Lone Jack					44,032	383,776				427,808
Longtown					4,277	0				4,277
Louisburg					5,116	0				5,116
Louisiana					141,069	841,368	162,238			1,144,675
Lowry City					26,838	154,926	17,295			199,059
Lucerne					3,564	0				3,564
Ludlow					5,745	0				5,745
Lupus					1,384	0				1,384
Luray					4,151	0				4,151
MacKenzie					5,619	0				5,619
Macon					229,427	2,462,834	257,083			2,949,343
Madison					23,232	52,426				75,658
Maitland					14,384	19,377				33,761
Malden					179,272	1,468,864	85,506			1,733,642
Malta Bend					10,484	0				10,484
Manchester	36,271				758,773	6,001,698				6,796,742
Mansfield					54,348	265,679				320,027
Maplewood	66,644				337,409	4,844,266	267,528			5,515,847
Marble Hill					61,938	555,579				617,517
Marceline					93,641	410,953	42,895			547,488
Marionville					93,305	484,420				577,725
Marlborough	10,043				91,376	341,351				442,770
Marquand					8,513	27,319				35,832
Marshall					547,882	3,774,679	353,850			4,676,411
Marshfield					278,155	3,484,331				3,762,486
Marston					21,093	225,835	126,013			372,941
Marthasville					47,638	245,593	42,023			335,254
Martinsburg					12,748	41,635	3,148			57,532

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Maryland Hgts.	\$ 55,070				1,152,040	5,214,841		6,484,792		12,906,743
Maryville					502,047	5,128,613	528,601			6,159,261
Matthews					26,335	688,403				714,738
Maysville					46,716	144,744				191,460
Mayview					8,890	14,130				23,020
McBaine					419	0				419
McCord Bend					12,455	0				12,455
McFall					3,900	0				3,900
McKittrick					2,558	0				2,558
Meadville					19,374	0				19,374
Memphis					76,406	335,481	40,440			452,327
Mendon					7,171	0				7,171
Mercer					13,335	21,083				34,418
Merriam Woods					73,848	72,497				146,344
Merwin					2,432	0				2,432
Meta					9,603	61,432				71,035
Metz					2,055	0				2,055
Mexico					484,056	3,860,267	197,062			4,541,385
Miami					7,339	0				7,339
Middletown					7,003	23,160				30,163
Milan					82,193	250,493				332,686
Milford					1,090	0				1,090
Mill Spring					7,926	3,693				11,619
Millard					3,732	0				3,732
Miller					29,313	263,981				293,293
Milo					3,774	0				3,774
Mindenmines					15,306	32,523				47,829
Miner					41,264	1,191,155	97,344			1,329,763
Mineral Point					14,719	0				14,719
Miramiquoa Park					5,032	0				5,032

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Missouri City	\$				11,197	19,876				31,073
Moberly					586,001	6,697,958	649,276			7,933,234
Mokane					7,758	4,953				12,711
Moline Acres	7,852				102,405	363,215				473,472
Monett					372,090	4,966,247				5,338,337
Monroe City					106,138	809,002	94,152			1,009,292
Montgomery City					118,844	542,612				661,456
Monticello					4,110	0				4,110
Montrose					16,103	64,458				80,561
Mooreville					3,816	0				3,816
Morehouse					40,803	67,306				108,109
Morley					29,229	24,494	2,993			56,716
Morrison					5,829	3,642				9,471
Morrisville					16,271	33,939	436			50,646
Mosby					7,968	170,431				178,398
Moscow Mills					105,215	834,196				939,411
Mound City					48,603	264,607	50,860			364,070
Moundville					5,200	0				5,200
Mount Leonard					3,648	0				3,648
Mount Moriah					3,648	0				3,648
Mount Vernon					191,853	1,844,384	132,768			2,169,005
Mountain Grove					200,827	3,447,724				3,648,551
Mountain View					114,021	1,196,607	61,564			1,372,192
Napoleon					9,310	0				9,310
Naylor					26,503	24,409	10,630			61,542
Neck City					7,800	0				7,800
Neelyville					20,255	27,613				47,867
Nelson					8,052	0				8,052
Neosho					496,301	8,408,684				8,904,985
Nevada					351,667	5,546,438				5,898,105

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
New Bloomfield	\$				28,054	86,235				114,290
New Cambria					8,177	9,459	23,774			41,410
New Florence					32,248	187,539				219,787
New Franklin					45,667	124,808				170,475
New Hampton					12,203	6,260	2,288			20,750
New Haven					87,602	611,069				698,671
New London					40,845	293,643				334,488
New Madrid					130,670	602,414	117,676			850,760
New Melle					19,919	213,406	18,627			251,952
Newark					3,942	0				3,942
Newburg					19,709	17,950				37,660
Newtonia					8,345	0				8,345
Newtown					7,674	0				7,674
Niangua					16,984	27,513				44,496
Nixa					797,689	4,922,298	595,255			6,315,242
Noel					76,825	477,073				553,898
Norborne					29,690	56,574				86,264
Normandy	38,222				210,011	522,721	149,593			920,547
North Kansas City					175,813	8,246,119		6,764,673		15,186,605
North Lilbourn					2,055	0				2,055
Northmoor					13,629	123,374	20,171			157,174
Northwoods	8,473				177,259	632,555				818,288
Norwood					27,887	91,417				119,303
Norwood Court	1,922				40,216	115,383				157,521
Novelty					5,829	0				5,829
Novinger					19,122	16,283				35,405
Oak Grove					326,884	3,287,751				3,614,635
Oak Grove Village					21,345	498,578				519,922
Oak Ridge					10,190	0				10,190
Oakland	2,768				57,912	219,874				280,555

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Oaks	\$				5,410	11,100				16,510
Oakview					15,726	260,818	19,357			295,901
Oakwood					7,758	0				7,758
Oakwood Park					7,884	0				7,884
Odessa					222,256	1,569,294				1,791,550
O'Fallon					3,326,667	28,519,408	2,438,239			34,284,314
Old Appleton					3,564	0				3,564
Old Monroe					11,113	53,016				64,129
Olean					5,368	0				5,368
Olivette	20,979				324,452	1,637,209	198,140			2,180,779
Olympian Village					32,458	0				32,458
Oran					54,264	137,618				191,881
Oregon					35,938	0				35,938
Oronogo					99,847	308,931				408,779
Orrick					35,100	71,660	17,671			124,430
Osage Beach					182,459	11,012,286				11,194,746
Osborn					17,738	16,824				34,562
Osceola					39,712	296,436				336,148
Osgood					2,013	0				2,013
Otterville					19,038	49,127				68,165
Overland	62,057				673,561	3,418,387				4,154,004
Owensville					112,218	2,059,808				2,172,026
Ozark					747,283	9,292,306				10,039,589
Pacific	14,036				293,629	2,672,352				2,980,017
Pagedale	6,623				138,553	534,147	98,693			778,016
Palmyra					150,756	961,509	225,371			1,337,636
Paris					51,161	322,313	33,680			407,154
Park Hills					367,309	2,656,911				3,024,220
Parkdale					7,129	0				7,129
Parkville					232,907	2,452,883				2,685,790

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Parkway	\$				18,409	114,505				132,914
Parma					29,900	40,071	11,366			81,336
Parnell					8,010	0				8,010
Pasadena Hills	1,864				39,000	111,894	27,780			180,538
Pasadena Park	942				19,709	56,549				77,200
Pascola					4,529	0				4,529
Passaic					1,426	0				1,426
Pattonsburg					14,593	29,970	14,836			59,399
Paynesville					3,229	0				3,229
Peculiar					193,237	1,761,720	399,231			2,354,188
Pendleton						78,294				78,294
Penermon					2,684	0				2,684
Perry					29,061	178,337				207,398
Perryville					344,916	3,644,614	322,537			4,312,067
Pevely					229,972	1,553,508				1,783,480
Phillipsburg					8,471	51,360				59,831
Pickering					6,710	0				6,710
Piedmont					82,906	997,816	110,558			1,191,280
Pierce City					54,180	218,947				273,127
Pierpont Village						9,482				9,482
Pilot Grove					32,206	93,401	15,616			141,223
Pilot Knob					31,284	195,641				226,924
Pine Lawn	30,171				137,337	447,702	87,627			702,837
Pineville					33,171	195,995	405,924			635,090
Plato					4,571	5,337				9,908
Platte City					196,717	2,729,545	228,841			3,155,104
Platte Woods					16,145	111,184	13,828			141,157
Plattsburg					97,247	414,769	70,532			582,549
Pleasant Hill					340,219	2,316,261				2,656,480
Pleasant Hope					25,748	139,813	25,117			190,678

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Pleasant Valley	\$				124,170	1,248,579	245,031			1,617,779
Pocahontas					4,781	0				4,781
Pollock					3,732	0				3,732
Polo					24,113	133,036				157,148
Poplar Bluff					713,861	13,309,967				14,023,827
Portage Des Sioux					13,755	17,200				30,955
Portageville					135,366	757,116				892,483
Potosi					111,547	2,207,308				2,318,855
Powersville					2,516	0				2,516
Prairie Home					11,742	18,748				30,490
Prathersville					5,200	0				5,200
Preston					9,351	16,517				25,869
Princeton					48,896	154,676	39,754			243,327
Purcell					17,109	13,393				30,503
Purdin					7,968	0				7,968
Purdy					46,045	130,639				176,684
Puxico					36,945	200,041				236,986
Queen City					25,077	166,902				191,979
Qulin					19,206	79,926				99,132
Randolph					2,181	133,193				135,373
Ravenwood					18,451	0				18,451
Raymondville					15,222	0				15,222
Raymore					805,405	8,746,181				9,551,585
Raytown					1,238,175	8,768,514				10,006,689
Rea					2,097	0				2,097
Redings Mill					6,332	5,851				12,183
Reeds					3,984	0				3,984
Reeds Spring					38,287	193,496				231,783
Renick					7,213	0				7,213
Rensselaer Village					9,561	0				9,561

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Republic	\$				618,584	7,945,608				8,564,192
Revere					3,313	0				3,313
Rhineland					5,955	5,570				11,525
Rich Hill					58,541	292,876	59,081			410,499
Richards					4,026	0				4,026
Richland					78,125	462,499				540,624
Richmond					243,098	2,348,628	202,289			2,794,015
Richmond Heights	76,007				360,767	4,818,605	756,432			6,011,811
Ridgely					4,361	0				4,361
Ridgeway					19,458	12,054				31,512
Risco					14,509	12,223				26,732
Ritchey					3,439	0				3,439
River Bend					419	30,203				30,622
Riverside					123,163	1,541,370	369,701	5,609,891		7,644,125
Riverview	5,790				119,766	343,623	85,311			554,491
Rocheport					10,022	37,956				47,978
Rock Hill	22,720				194,369	1,268,643				1,485,733
Rock Port					55,270	527,048	105,035			687,353
Rockaway Beach					35,267	119,397				154,665
Rockville					6,961	6,400				13,361
Rogersville					128,866	1,284,469				1,413,336
Rolla					820,208	11,573,848	635,481			13,029,537
Roscoe					5,200	0				5,200
Rosebud					17,151	84,285				101,436
Rosendale					5,997	0				5,997
Rothville					4,151	0				4,151
Rush Hill					6,332	0				6,332
Rushville					12,706	0				12,706
Russellville					33,842	52,237				86,079
Rutledge					4,571	21,248				25,819

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
St. Ann	\$ 42,398				545,994	2,933,287				3,521,680
St. Charles					2,759,076	26,470,532		9,961,381		39,190,988
St. Clair					198,101	1,340,731				1,538,832
St. Elizabeth					14,090	33,160				47,250
St. James					176,798	1,210,463	150,698			1,537,960
St. John	21,697				273,291	1,155,402	194,668			1,645,058
St. Joseph					3,219,774	41,630,698	5,148,115	1,555,833		51,554,421
St. Louis		49,296	13,627	824,935	13,986,597	178,741,047	43,751,144	5,938,537	197,003	243,502,187
St. Martins					47,806	87,735				135,541
St. Mary					15,097	28,210				43,307
St. Paul					76,699	0				76,699
St. Peters					2,204,736	37,789,416				39,994,152
St. Robert					181,998	5,887,484	153,349			6,222,831
St. Thomas					11,029	15,510				26,539
Ste. Genevieve					184,934	1,380,506	151,697			1,717,136
Saddlebrooke					8,471	29,522				37,993
Saginaw					12,455	22,158				34,612
Salem					207,578	2,420,415				2,627,993
Salisbury					67,851	336,478	61,762			466,091
Sarcoxi					55,774	375,596				431,370
Savannah					212,066	960,361				1,172,426
Schell City					10,442	0				10,442
Scotsdale					9,310	11,811				21,121
Scott City					191,433	937,321				1,128,754
Sedalia					896,865	14,507,053	1,059,532			16,463,450
Sedgewickville					7,255	0				7,255
Seligman					35,687	318,184				353,871
Senath					74,099	189,878				263,977
Seneca					97,960	700,026				797,986
Seymour					80,557	700,320				780,877

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Shelbina	\$				71,457	600,120				671,577
Shelbyville					23,148	40,151	6,939			70,239
Sheldon					22,771	63,697				86,468
Sheridan					8,177	0				8,177
Shoal Creek Drive					14,132	12,309				26,441
Shoal Creek Estates					4,026	0				4,026
Shrewsbury	97,049				262,262	2,662,792				3,022,102
Sibley					14,971	0				14,971
Sikeston					684,296	10,887,195	936,018		2,063	12,509,572
Silex					7,842	31,845	9,100			48,787
Skidmore					11,909	12,344				24,253
Slater					77,831	242,671	42,212			362,714
Smithton					23,903	22,875				46,778
Smithville					353,303	3,123,407	561,050			4,037,760
South Gifford					2,097	0				2,097
South Gorin					3,816	0				3,816
South Greenfield					3,774	0				3,774
South Lineville					1,174	0				1,174
Southwest City					40,677	266,176	89,034			395,886
Sparta					73,638	272,084				345,722
Spickard					10,651	5,885				16,536
Springfield					6,688,559	105,785,034	10,290,117			122,763,710
Stanberry					49,693	236,400	26,743			312,836
Stark City					5,829	22,349	1,048			29,226
Steele					91,083	436,536				527,619
Steelville					68,857	678,487				747,344
Stella					6,626	6,320				12,946
Stewartsville					31,451	165,733				197,184
Stockton					76,280	790,292	74,007			940,579
Stotesbury					755	0				755

See page 80 for an explanation of footnote references.

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Stotts City	\$				9,226	0				9,226
Stoutland					8,052	9,083				17,135
Stoutsville					1,510	0				1,510
Stover					45,877	313,970				359,847
Strafford					98,883	894,191				993,074
Strasburg					5,913	3,626				9,539
Sturgeon					36,567	165,898	12,113			214,578
Sugar Creek					140,273	777,853	206,992			1,125,117
Sullivan					296,942	3,682,470				3,979,412
Summersville					21,051	114,114				135,166
Sumner					4,277	0				4,277
Sunrise Beach					18,074	880,841	97,528			996,442
Sunset Hills	17,031				356,280	2,614,905				2,988,216
Sweet Springs					62,232	326,951	56,841			446,023
Sycamore Hills	1,339				28,013	35,637				64,988
Syracuse					7,213	0				7,213
Tallapoosa					7,045	0				7,045
Taneyville					16,606	19,151				35,757
Taos					36,819	55,993				92,812
Tarkio					66,383	435,421	54,641			556,445
Thayer					94,060	1,094,658	53,560			1,242,278
Theodosia					10,190	127,895				138,085
Tightwad					2,893	8,851				11,744
Tina					6,584	0				6,584
Tindall					3,229	0				3,229
Tipton					136,792	646,742				783,534
Town and Country	21,679				453,528	3,704,112				4,179,319
Town of Rives					2,642	0				2,642
Tracy					8,722	157,983				166,705
Trenton					251,652	2,057,983				2,309,635

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Trimble	\$				27,090	87,924				115,014
Triplett					1,719	0				1,719
Troy					441,995	6,438,418				6,880,413
Truesdale					30,696	297,332				328,028
Truxton					3,816	0				3,816
Turney					6,206	0				6,206
Tuscumbia					8,513	14,968				23,481
Twin Bridges					1,174	0				1,174
Twin Oaks		786			16,438	486,253				503,477
Umber View Heights					2,013	0				2,013
Union					427,905	4,529,600				4,957,505
Union Star					18,326	10,171	4,876			33,373
Unionville					78,209	539,868				618,076
Unity Village					4,151	15,483				19,634
University City		109,550			1,483,285	6,860,485	1,054,390			9,507,710
Uplands Park		892			18,661	53,541	13,293			86,386
Urbana					17,487	82,935				100,422
Urich					21,177	172,277	19,344			212,798
Utica					11,280	0				11,280
Valley Park		13,916			291,113	1,843,844				2,148,873
Van Buren					34,345	373,093				407,438
Vandalia					163,505	394,229	13,803			571,537
Vandiver					2,977	87,905				90,882
Vanduser					11,197	1,193				12,389
Velda City		2,846			56,674	130,349				189,869
Velda Village Hills		2,115			47,115	137,024	31,514			217,768
Verona					25,958	107,985				133,943
Versailles					104,083	1,769,724				1,873,806
Viburnum					29,061	211,932				240,993
Vienna					25,580	186,820	20,287			232,688

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Village of Four Seasons	\$				92,970	429,409				522,379
Village of Pinhook					1,258	0				1,258
Vinita Park	3,769				78,838	656,177	47,120			785,903
Vinita Terrace	555				11,616	0				12,171
Vista					2,264	0				2,264
Waco					3,648	0				3,648
Walker					11,322	0				11,322
Walnut Grove					27,887	100,875	22,564			151,325
Wardell					17,906	14,097				32,003
Wardsville					63,154	105,730				168,884
Warrensburg					789,973	6,936,526	816,576			8,543,075
Warrenton					330,448	5,422,714			396	5,753,558
Warsaw					89,196	2,546,606	145,773			2,781,574
Warson Woods	3,933				82,277	517,771				603,981
Washburn					18,242	61,345				79,587
Washington					586,336	10,214,203	951,458			11,751,997
Watson					4,193	0				4,193
Waverly					35,603	177,989				213,592
Wayland					22,351	110,017				132,368
Waynesville					202,546	1,347,364	198,437			1,748,348
Weatherby					4,487	0				4,487
Weatherby Lake					72,254	0				72,254
Weaubleau					17,529	73,847				91,376
Webb City					461,118	5,432,857	449,159			6,343,133
Webster Groves	46,095				964,297	4,425,531				5,435,923
Weldon Spring					228,252	366,369				594,621
Weldon Spring Hgts.					3,816	0				3,816
Wellington					34,051	0				34,051
Wellston	4,637				96,996	227,291				328,923
Wellsville					51,035	104,694				155,729

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**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

City	Cigarette Tax (a,h)	County Private Car Tax (b,h)	Excess Traffic Fine (l,h)	Financial Inst. Tax (c,h)	Fuel Tax and Fee (d,h)	Local Sales Tax (e,h,i)	Local Option Use Tax (f,h)	Riverboat Gaming Taxes & Fees (g,h,)	Telecomm Service Fees (k)	Total (Memorandum Only)
(continued from previous page)										
Wentworth	\$				6,164	0				6,164
Wentzville					1,219,052	23,128,259	2,456,395			26,803,706
Westboro					5,913	0				5,913
West Alton					21,890	395,855				417,745
West Line					4,068	0				4,068
Weston					68,815	584,668	148,062			801,546
Westphalia					16,313	62,942	17,054			96,308
West Plains					502,634	7,272,083	510,863			8,285,580
West Sullivan					4,990	208,039				213,029
Westwood	557				11,658	13,348				25,563
Wheatland					15,558	205,400				220,958
Wheaton					29,187	103,545				132,731
Wheeling					11,364	0				11,364
Whiteside					3,145	0				3,145
Whitewater					5,242	0				5,242
Wilbur Park	944				19,751	56,669				77,364
Wildwood	71,197				1,489,408	4,273,267				5,833,871
Willard					221,753	1,153,095	130,304			1,505,151
Williamsville					14,342	33,439	9,903			57,683
Willow Springs					91,586	1,033,672	67,386			1,192,644
Wilson City					4,822	0				4,822
Winchester	3,101				64,873	186,129				254,103
Windsor					121,654	510,860	80,844			713,358
Windsor Place					9,267	64,346				73,614
Winfield					58,877	307,644				366,521
Winona					55,983	332,800				388,783
Winston					10,861	0				10,861
Woods Heights					30,067	82,980	10,943			123,990
Woodson Terrace	8,145				170,382	1,087,202	121,362			1,387,090
Wooldridge					2,558	0				2,558

See page 80 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX AND FEE DISTRIBUTION SUMMARY - CITIES
FOR YEAR ENDED JUNE 30, 2021**

	Cigarette Tax	County Private Car Tax	Excess Traffic Fine	Financial Inst. Tax	Fuel Tax and Fee	Local Sales Tax	Local Option Use Tax	Riverboat Gaming Taxes & Fees	Telecomm Service Fees	Total (Memorandum Only)	
City	(a,h)	(b,h)	(l,h)	(c,h)	(d,h)	(e,h,i)	(f,h)	(g,h,)	(k)		
(continued from previous page)											
Worth	\$				2,642	0				2,642	
Worthington					3,397	0				3,397	
Wright City					130,795	722,132				852,928	
Wyaconda					9,519	8,415				17,935	
Wyatt					13,377	3,714				17,091	
TOTALS	\$	1,859,216	49,296	13,627	824,935	165,470,855	1,790,204,715	163,497,122	54,328,695	199,462	2,176,447,923

- (a) See page 5 for a description of cigarette tax. The cigarette tax distribution to Jackson County is distributed to cities within Jackson County by Jackson County and thus are not included on this schedule. The Missouri Department of Revenue distributes St. Louis County cigarette tax to cities within St. Louis County. These distributions are included on this schedule. The total cigarette tax distribution to St. Louis County is included on the "Tax Distribution Summary - Counties" schedule beginning on page 44.
- (b) See page 117 for a description of county private car tax.
- (c) See page 119 for a description of financial institutions tax. Cities are possible recipients of the tax.
- (d) See pages 8, 26, and 30 for a description of fuel tax and fee. The fuel tax and fee amounts include motor fuel tax, vehicle sales tax, and vehicle/driver and motor fuel fees.
- (e) See page 13 for a description of local sales tax.
- (f) See page 13 for a description of local option use tax.
- (g) See page 16 and 35 for a description of riverboat gaming gross receipt tax and admission fees.
- (h) The total of tax distributions to cities, counties, and other political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 8 and 13 because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collections schedules. These fee collections are shown on pages 26 through 28, and 30 through 34.
- (i) St. Louis County is responsible for distributing the general city sales and use tax to the cities within St. Louis County. The amounts distributed to St. Louis County are included on the "Tax and Fee Distribution Summary - Counties" schedule beginning on page 44.
- (k) See page 36 for a description of the telecommunication fee and service charge.
- (l) See page 35 for a description of excess traffic fines.

Missouri Department of Revenue

Tax Distribution Other Political Subdivisions Fiscal Year Ended June 30, 2021

This schedule provides fiscal year data on the various tax and fee distributions made by the Department of Revenue to other political subdivisions throughout the state of Missouri.



**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2021**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
Ambulance Districts		Ambulance Districts (Continued)		Fire Protection Districts	
Adair County Ambulance District	\$ 1,420,564	Ozark County Ambulance District	\$ 370,897	Antonia Fire Protection District	\$ 443,038
Andrew County Ambulance District	569,136	Pettis County Ambulance District	3,444,829	Bourbon County Fire Protection District	168,910
Audrain Ambulance District	1,153,743	Pulaski County Ambulance District	2,100,720	Central Jackson County Fire Protection District	5,027,892
Ava Ambulance District	543,740	Randolph County Ambulance District	1,701,040	High Ridge Fire Protection District	1,986,182
Barton County Ambulance District	627,496	Ray County Ambulance District	845,786	Hillsboro Fire Protection District	346,978
Barry Lawrence County Ambulance District	1,164,456	Reynolds County Ambulance District	549,095	Inter City Fire Protection District	143,776
Big River Ambulance District	726,213	Ripley County Ambulance District	238,385	Orrick Fire Protection District	50,133
Caldwell County Ambulance District	284,199	Rock Township Ambulance District	2,662,882	Pleasant Hill Fire Protection District	480,734
Callaway County Ambulance District	2,202,159	Salt River Ambulance District	233,361	Prairie Township Fire District	108,442
Cam-MO Ambulance District	960,894	Scotland County Ambulance District	176,750	Raytown Fire Protection District	821,461
Cameron Ambulance District	744,594	South Berry County Ambulance District	996,244	Rock Comm Fire Protection District	4,383,610
Cedar County Ambulance District	582,936	South Howell County Ambulance District	2,032,549	St. Clair Fire Protection District	527,134
Clark County Ambulance District	375,286	St. Clair Ambulance District	526,043	Smithville Area Fire Protection District	760,277
Cole Camp Ambulance District	140,248	St. James Ambulance District	390,049	SNI Valley Fire Protection District	791,178
Cooper County Ambulance District	522,894	St. Francois County Ambulance District	4,736,564	S Metropolitan Fire Protection District	1,823,639
Dade County Ambulance District	292,170	Ste. Genevieve County Ambulance District	954,170	Southern Stone Fire District	2,141,732
Gerald Area Ambulance District	216,104	Steelville Ambulance District	240,793	Sullivan Fire Protection District	1,292,786
Hermann Area Ambulance District	466,571	Taney County Ambulance District	4,436,137	Union Fire Protection District	1,318,800
Iron County Ambulance District	753,799	Tri-County Ambulance District	404,920	Total Fire Protection Districts:	\$ 22,616,702
Joachim Plattin Ambulance District	3,494,207	Union Ambulance District	1,344,374		
Lewis County Ambulance District	371,825	VanFar Ambulance District	144,417	Hospital Districts	
Lincoln County Ambulance District	3,411,665	Valle Ambulance District	1,379,644	Iron County Hospital District	\$ 788,299
Linn County Ambulance District	671,895	Warsaw Lincoln Ambulance District	875,789		
Madison County Ambulance District	390,938	Washington Area Ambulance District	2,077,122	Public Library Districts	
Maries Osage Ambulance District	205,233	Washington County Ambulance District	1,013,712	Caruthersville Municipal Library District	\$ 231,900
Marion County Ambulance District	2,503,024	Total Ambulance Districts:	\$ 71,690,211	Cedar County Public Library District	305,569
Meramec Ambulance District	1,038,569	Emergency Service Districts		Poplar Bluff Public Library District	1,462,009
Mid-Missouri Ambulance District	1,912,859	Christian County EMG Service	\$ 2,561,403	Total Public Library Districts	\$ 1,999,479
Miller County Ambulance District	1,761,233	Jefferson County EMG Service	10,642,287		
Monroe City Ambulance District	250,308	Macon County EMG Service	657,751	Regional Jail Districts	
New Haven Ambulance District	188,604	Moniteau County EMG Service	1,042,187	Daviess/Dekalb RJD	\$ 1,276,363
New Madrid County Ambulance District	1,664,426	Stoddard County EMG Service	629,849		
Nodaway County Ambulance District	1,381,184	Warren County EMG Service	1,958,650	Regional Recreation District	
Noel T. Adams Ambulance District	556,912	Total Emergency Service Districts:	\$ 17,492,126	Boone County Fairground RRD	\$ 10,551
North Crawford County Ambulance District	831,252				
North Jefferson County Ambulance District	1,651,819			Tourism Community Districts	
North Scott County Ambulance District	373,030			Branson/Lakes Area TCED	\$ 8,439,339
Oregon County Ambulance District	486,153				
Osage Ambulance District	420,293			Zoological Districts	
Owensville Area Ambulance District	501,304			Kansas City Zoological District	\$ 18,300,003

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2021**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
(continued from previous page)					
Transportation Development Districts		Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)	
39th Street TDD	\$ 1,053,039	Brentwood/Eager TDD	\$ e	Dierbergs Des Peres TDD	\$ 334,200
71 Highway and 150 Highway TDD	66,462	Briarcliff Parkway Highway 9 TDD	118,292	Dierbergs Osage Beach TDD	337,471
210 Highway TDD	76,660	Bridgeton NWP TDD	74,385	Discovery Park	27,198
212 S Grand TDD	60,170	Broadway Carrie TDD	67,485	Douglas Square TDD	143,446
370 MO Bottom Taussig TDD	232,546	Broadway Fairview TDD	372,928	Douglas Station TDD	81,854
501 Olive Transportation Development District	6,100	Broadway Hotel TDD	81,916	East Gateway TDD	9,842
620 Market TDD	1,593	CB5421 5975 TDD	30,839	East-West Arterial TDD	415
705 Olive	e	Centene Plaza TDD	35,785	Ehrhardt Properties TDD	45,013
1030 Woodcrest Terrace Dr	4,554	Centennial Railroad TDD	75,376	Elm Grove TDD	41,399
1200 Main South Loop TDD	500,480	Centerstate TDD	380,963	Euclid Buckingham TDD	3,235
1225 Washington TDD	32,966	Cheshire TDD	35,088	Eureka Old Town TDD	44,348
1717 Market Place TDD	156,821	Chesterfield Valley TDD	2,752,996	Farris Family TDD	97,299
1831/2000 Sidney Street TDD	34,638	City Hospital Laundry TDD	13,738	Fenton Crossing TDD	e
2118 Chouteau TDD	e	City Hospital Powerhouse	e	Fourth Street TDD	e
10700 Pear Tree Lane TDD	e	Clarkson Kehr Mill TDD	e	Francis Place TDD	135,005
12796 Manchester Road TDD	e	College Station TDD	1,719	Fulton South Business 54 TDD	57,289
Adams Farm TDD	1,375,942	Columbia Mall TDD	565,555	Glenstone and East Kearney TDD	e
Arnold Retail Corr TDD	3,327,263	Commons of Hazel Hill TDD	5,867	Gravois Bluffs TDD	2,639,918
Ballpark Village TDD	95,911	Conley Road TDD	2,976,640	Grindstone Plaza TDD	717,130
Ballwin Town Center TDD	99,655	Cornerstone Pointe TDD	37,280	Hampton/Berthold TDD	28,701
Belton-Cass Regional TDD	1,085,403	Country Club Plaza TDD	994,659	Hanley Eager Road TDD	494,421
Belton Raymore Inter TDD	18	Crackerneck Creek TDD	530,397	Hanley Road Corridor TDD	6,518,558
Belton Town Centre TDD	1,119,833	Creeside TDD	e	Hanley Station TDD	54,521
Big Bend Crossing TDD	e	Cross Creek TDD	42,953	Harrisonville Brookhart	90,984
Blue Ridge Town Centre TDD	14,307	Crestwood Point TDD	127,409	Harrisonville Market PL A TDD	203,215
Boonville Riverfront TDD	23,999	Crown TDD	10,291	Harrisonville Market PL B TDD	46,475
Boscherts Landing TDD	56,849	Crowne Plaza TDD	1,324	Harrisonville Towne Center TDD	188,897
Bowman TDD	13,340	Dardenne Town Square TDD	332,490	Harry Truman Drive TDD	e
Branson Landing TDD	1,439,334	Des Peres Corners TDD	514,297	Hawk Ridge TDD	1,458,656
Brentwood Blvd/Clayton Rd	e			Hawthorne Development TDD	615,173

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2021**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)
(continued from previous page)					
Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)	
Highlands TDD	\$ 33,777	Mark Twain Mall TDD	\$ 713,807	Poplar Bluff Regional TDD	\$ 3,946,366
Highway 21 TDD	33,817	Market at McKnight 1 TDD	155,223	Prewitt Point TDD	1,017,848
Highway 61/State Highway U TDD	e	Meadows TDD	389,845	Railway Exchange Building TDD	e
Highway 71 and 291 Partner Prog. TDD	1,259,525	Megan Shoppes TDD	212,817	Raintree Lake Village TDD	73,126
Highway 141/67 TDD	28,062	Meramec Sta and Highway 141 TDD	156,445	Raintree North TDD	162,798
Highway 367 and Parker Road TDD	22,975	Merchants Laclede TDD	e	Raytown Highway 350 TDD	83,196
Horseshoe Bend Ped TDD	111,418	Mexico Road TDD	81,814	Residence Inn St. Louis Downtown TDD	26,764
Hubach Hill Road & North Cass Parkway TDD	e	MidAmerica Crossings TDD	e	Ridgecrest TDD	30,814
Hutchings Farm TDD	48,472	Mid Rivers North TDD	165,635	Rock Bridge Center TDD	409,191
I-44 and Highway 47 Triangle TDD	116,474	Missouri Bottom Road TDD	55,562	Salt Lick Road TDD	e
I-49 & 275th Street TDD	e	Move Rolla Regional TDD	3,563,367	Seven Trails Drive TDD	100,349
I-70 and Adams Dairy Parkway TDD	e	Neosho TDD	747,371	Shawneetown Acres TDD	e
I-470 and 350 TDD	4,644	New Longview TDD	101,792	Shoal Creek Pky/N Oak TRF	55,171
I-470 Western Gateway TDD	2,334,059	Newco TDD	620,416	Shoppes at Cross Keys TDD	822,382
Inter St Plaza N Town Village TDD	774,442	North Outer Forty TDD	193,378	Shoppes at Hilltop TDD	38,416
Junction TDD	e	Northwoods TDD	11,394	Shoppes at Stadium TDD	673,723
KC Downtown Streetcar TDD	3,515,063	Oak Grove TDD	404,517	Shoppes Old Webster TDD	25,823
Kingsmill TDD	e	OHM Woodson Terrace TDD	14,934	South K TDD	e
Koch Plaza TDD	86,611	Old Dorsett Road TDD	57,713	Southtown TDD	151,657
Lake of the Woods TDD	86,270	Olive Boulevard TDD	507,801	South Manchester TDD	247,404
Laurel TDD	29,753	Olive Graeser TDD	79,303	St. Ann City Wide TDD	1,586,511
Liberty Commons TDD Liberty	479,774	Osage Station TDD	e	St. Charles Riverfront TDD	149,228
Lind Litz TDD	79,941	Ozark Centre TDD	1,352,295	St. Charles Rock Road TDD	604,121
Lindbergh E Concord TDD	e	Park Hills TDD	50,355	St. John Crossing TDD	85
Loop Trolley TDD	441,398	Park Plaza TDD	626,411	St. John's Church Road TDD	1,086,424
Lormil Heights TDD	114,003	Parkville Commons TDD	515,231	St. Louis Convention Center Hotel TDD	106,927
Lucas and Hunt Chandler TDD	3,407	Pershall Road TDD	25,390	St. Louis Food Hub TDD	e
M150 and 135th Street TDD	713,201	Platte County MO S 1 TDD	873,307	Stadium Corridor A TDD	365,239
Magnolia TDD	e	Platte County MO S II TDD	187,218	Station Plaza TDD	51,094
Manchester Highlands TDD	1,442,880	Platte Valley Plaza TDD	50,719	Stone Ridge TDD	798,835

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2021**

District	Local Sales Tax (a,b)	District	Local Sales Tax (a,b)	District	County Stock (b,d)
(continued from previous page)					
Transportation Develop. Districts (Continued)		Transportation Develop. Districts (Continued)		School Districts	
Streets of West Pryor TDD	\$ e	Wentzville III TDD	\$ 222,810	Brentwood School District	\$ 3,140
Strother Interchange TDD	25,681	Wentzville Parkway 1 TDD	254,897	Center School District	312,044
Toad Cove Complex TDD	e	Westport Plaza TDD	88,722	Columbia Board of Education	229,937
Toad Cove Resort TDD	e	Winghaven TDD	164,683	Ferguson-Florissant School District	10,298
Tower TDD	14,175			Jefferson City School District	3,903,067
Town and Country Cross TDD	638,330	Total Transportation Develop. Districts:	\$ 75,705,539	Kansas City School District	1,275,134
Town and Country Village TDD	27,058	(Total Memorandum Only)		Parkway School District	1,220,866
Tracy Highlands TDD	e			Rockwood School District	69,259
Tremont Square TDD	74,988			Springfield R-12 School District	296,768
Truman Boulevard TDD	1,498			Total School Districts:	\$ 7,320,513
Truman's Marketplace TDD	139,052			(Total Memorandum Only)	
Tuileries Plaza TDD	262,215				
Union Station TDD	451,035				
University Place TDD	431				
US Hwy 36 Int 72 Corr TDD	595				
US Hwy 50/63 Cityview TDD	697,628				
US Hwy 65 Truman Dam TDD	262,465				
Washington Avenue TDD	3,676				
Wentzville TDD	505,164				
Wentzville II TDD	109,692				

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2021**

District (continued from previous page)	Local Sales Tax (a,b,e)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b,e)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
Community Improvement Districts				Community Improvement Districts (Continued)			
3 Trails Village CID	\$	1	1	1111 Grand CID	\$	e	586
9 Highway Corridor CID	160,115	2,661	162,776	1133 Washington Ave CID	2,346	40	2,386
9th and Central CID	e	397	397	1200 Main South Loop CID	374,642	6,405	381,048
12th Street Heritage CID	56,537	1,989	58,526	1201 Washington CID	4,979	457	5,437
12th and Wyandotte CID	e	4,045	4,045	1225 Washington CID	32,966	1,424	34,390
13 82 CID	e	270	270	1601 S. Jefferson CID	31,856	e	31,856
14th and Market CID	e	26,168	26,168	1645 Kearney Road CID	e	e	0
23rd and Sterling CID	118,426		118,426	1705 Broadway CID	56,923		56,923
25 North Central CID	10,547	287	10,834	1707 Locust CID	e		0
32nd Street Place CID	508,428		508,428	1831/2000 Sidney Street	34,666	1,430	36,096
39th Street CID	156,084	5,566	161,651	2017 Chouteau CID	e	111	111
51st & Oak CID	324,732	2,309	327,041	2019 Grand Center CID	40,794		40,794
58 Highway Regional Market CID	160,079	1,943	162,022	2317 Belt CID	58,550		58,550
63 Bypass CID	51,862	1,393	53,255	2350 South Grand CID	e	e	0
76 Entertainment CID	2,910,821	28,157	2,938,977	4840 CID	98,537	12,659	111,196
89th and State Line CID	e		0	5050 Main CID	7,245	113	7,358
210 Highway CID	76,660		76,660	7730 Bonhomme CID	e	e	0
211th Street CID	5,881		5,881	8750 Manchester Road CID	28,571	736	29,307
212 S. Grand CID	60,170	4,963	65,134	10100 Watson Road CID	e		0
501 Olive Community Improvement District	6,100	e	6,100	10700 Pear Tree Lane CID	e	912	912
501 South Main Street CID	e	e	0	Adie/St. Charles Rock Road CID	33,709	926	34,634
510 Rangeline CID	e		0	Aftton Plaza CID	125,850		125,850
620 Market CID	1,593	3,218	4,811	Airport Plaza CID	64,478		64,478
705 Olive CID	e	490	490	Ambassador Building CID		111	111
740 NW Blue Parkway CID	e	e	0	Antioch Center CID	514,501		514,501
801 Westport Road CID	e	e	0	Arrowhead CID	182,383	1,442	183,825
840 E Taylor CID	50,895	1,367	52,262	Arrowhead Centre CID	e		0
901 South 291 CID	e	e	0	Auto Plaza CID	e	1,887	1,887
1030 Woodcrest Terrace Drive CID	e	2,612	2,612	Ballpark Village CID	95,911	2,640	98,551
1100 Washington Ave CID		167	167	Ballparks of the Ozarks CID	e		0

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2021**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Baltimore Commons CID	\$ 15,188	860	16,048	Chambers West Florissant CID	\$ 65,832	194	66,026
Bear Creek CID	467,240		467,240	Cheshire Annex CID	19,031	1,884	20,914
Beck Road & Belt Highway CID	e	129	129	Cheshire CID	16,057	28,811	44,869
Belleau CID	59,169	13,473	72,643	Chesterfield Blue Valley	996,134	21,990	1,018,124
Berkeley Northpark CID	914	4,645	5,559	Cherokee Street Community Improvement District	185,130	8,358	193,488
Bethany 136 CID	20,736	538	21,274	Chouteau Avenue Corridor CID		e	0
Big Spring Plaza CID	56,664	3,604	60,268	Chouteau Crossing CID	e	393	393
Biltmore East CID	117,934	6,853	124,787	City Foundry CID		e	0
Black Mountain CID	54,382		54,382	City Hospital Powerhouse	e	e	0
Blue Jay Crossing CID	116,082	1,122	117,204	City Hospital RPA2 PHASE 1 CID	13,738	358	14,096
Blue Parkway & Colbern Road	4,052		4,052	College Station CID	2,184		2,184
Bogey Hills Plaza CID	582,531		582,531	Colonial Marketplace CID	265,861		265,861
Branson Hills CID	1,064,111		1,064,111	Commercial St CID	57,585	1,061	58,645
Branson Hills Infrastructure Facilities CID	63,320		63,320	Cook Crossings CID	224,681		224,681
Brentwood Blvd/Clayton Rd	e	732	732	Cozens MLK Grand CID	39,888	2,012	41,900
Brentwood Center N/S CID	278,818		278,818	Crackerneck Center CID	67,466		67,466
Bridgeton NWP CID	74,385	564	74,950	Creekside CID	e		0
Bridgewood Plaza CID	5,365		5,365	Creekwood Commons CID	472,659	7,040	479,699
Brookside CID	391,961	7,004	398,965	Crestwood Square CID	95,182	690	95,872
Broadway Area CID	387,659		387,659	Crossings CID	82,111	4,993	87,104
Broadway Hotel CID	81,916	1,333	83,249	Crossings at Richmond Heights CID	e	350	350
Bryan Road CID	33,573	897	34,470	Crossroads Shopping Center CID	124,613	62	124,675
Brywood Centre CID	238,682	12,962	251,644	Crown CID	10,291		10,291
Business Loop CID	319,261	6,775	326,036	Crowne Plaza CID	1,324		1,324
Caledonia CID	5,708	1,615	7,322	Cupples Station Bldg 9	e	473	473
Cape Dogwood CID	60,248	428	60,676	CWE Business CID	503,259	31,250	534,509
Capital Mall CID	738,316	28,804	767,120	Daniele CID	e	856	856
Carrie Ave CID	15,648		15,648	Deerbrook Marketplace CID	e	1,568	1,568
Cedar Creek CID	11,383		11,383	Deer Creek Center CID	305,885	2,881	308,766
Center at Kenrick Plaza CID	e		0	Delmar/Delcrest CID	55,681		55,681

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2021**

District (continued from previous page)	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Dickey Bub CID	\$ e	e	0	Forsyth Associates CID	\$ 40,257		40,257
Ditzler CID	93,392	795	94,187	Forum Plaza CID	257,046	2,278	259,324
Downtown CID	544,699	14,237	558,936	Fountain Lakes Commerce Center North CID	e	537	537
Downtown Blue Springs CID	13,113		13,113	Fountain Plaza CID	126,468	13,675	140,144
Downtown Cape Girardeau	203,878		203,878	Fountains CID	51,746		51,746
Downtown Excelsior SPGS	43,339	684	44,024	Foxwood Village CID	22,720		22,720
Downtown Lee's Summit CID	452,661	19,160	471,821	Franklin Street CID	e	e	0
Downtown Moberly CID	62,078	365	62,444	Front Street CID	e		0
Downtown New Haven CID	1,712	304	2,016	Galaxy West CID	9,310	1,633	10,943
Downtown Springfield CID	298,795	17,488	316,283	Galloway CID	27,510	432	27,942
Eagles Landing CID	86,102	1,224	87,326	Georgian Square CID	107,543	497	108,041
East Ashland Plaza CID	5,016	877	5,893	Glenstone Marketplace CID	155,905	5,414	161,319
East Hills CID	391,711	7,245	398,956	Grain Valley Marketplace	339,072	5,166	344,238
East Main & Highway 47 CID	76,779	2,938	79,717	Grand Center Area Two CID	11,767	116	11,883
East Osage CID	142,825	5,073	147,898	Grandview Crossing CID	53,803	24,162	77,965
Edgewood Farms CID	117,672	7,464	125,137	Grandview Gateway Shops CID	25,951	e	25,951
Electric Park CID	e	17,720	17,720	Grandview Village CID	e	e	0
Ellisville Marketplace	115,713	5,052	120,765	Grant Center CID	57,431	214	57,646
Ellsinore Herren Ave CID	1,827		1,827	Green Trails CID	44,139		44,139
Elm and 370 CID	40,391	5,374	45,765	Greenview CID	23,280		23,280
Elms Hotel CID	88,011	787	88,798	Grove CID	298,772	9,099	307,871
Englewood CID	26,312	351	26,663	Hadley Dean Building CID	e	e	0
EQH Market Street CID	e		0	Hadley Township South 2 CID	245,787		245,787
Euclid South CID	408,604	13,614	422,218	Hail Ridge CID	e		0
Eureka Pointe CID	39,233		39,233	Hampton/Berthold CID	28,701	427	29,128
Fairfield Inn CID	e		0	Hayti Ventures CID	19,703	1,321	21,024
Fall Creek CID	103,987	57	104,044	Hazelwood Commerce Center CID	2,393	27,006	29,399
Flintlock Plaza CID	126,359	3,329	129,688	Hazelwood Powerplex CID	206,425	655	207,080
Flintlock Shoppes CID	329,728	5,125	334,852	High Ridge Commons CID	870,033		870,033
Flori Drive CID	55,713	1,126	56,839	Highlandville CID	20,388		20,388

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2021**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Highway 50 & Todd George CID	\$ 181,494	2,857	184,351	Kirkwood Square CID	\$ e	478	478
Highway 58 and Dean Avenue CID	46,613	1,321	47,934	Lacledes Landing CID	54,507	1,995	56,502
Highway 61 CID	56,378	275	56,653	Lafayette Center CID	336,681		336,681
Highway 100 CID	53	1,859	1,911	Lake Lotawana CID	10,400	3,725	14,125
Highway 166 CID	e		0	Landing Mall CID	98,989	2,430	101,419
Highway 350 CID	635,191	4,375	639,565	Landing River Center CID	e		0
Highway J and 17th Street CID	e		0	Langsford Plaza CID	51,096	1,812	52,908
Hilltop CID	927,343		927,343	Laurel CID	29,753	13	29,766
Hilltop Village Center CID	93,434	1,734	95,168	Lebanon Marketplace CID	37,606		37,606
Historic Downtown Branson CID	526,756		526,756	Leerjak CID	e	38	38
Historic Downtown Fayette Commercial CID	55,991	1,275	57,266	Lemay CID	68,618		68,618
Historic Downtown Liberty	100,066	1,391	101,457	Liberty Commons St. Robert CID	114,314		114,314
Historic Kansas City Club CID	e	e	0	Liberty Commons Liberty CID	678,334	3,810	682,144
Hope Valley CID	150,341	4,658	154,999	Liberty Corners CID	270,168	358	270,527
I-470 Square CID	311,278		311,278	Liberty Triangle CID	1,144,409	14,044	1,158,454
Imperial Main CID		e	0	Liberty Tri Shop Center CID	219,811	654	220,465
Independence Avenue CID	1,006,521	9,854	1,016,375	Lincoln Crossing CID	113,053	5,435	118,487
Independence Event Center CID	7,970,780		7,970,780	Lind Litz CID	79,941	639	80,580
Intercontinental CID	e	3,513	3,513	Linwood Shopping Center CID	91,023	912	91,935
Interstate 70 and Blue Ridge Cutoff CID	e	e	0	Logan Estates CID		344	344
James River Commons CID	1,675,009	5,895	1,680,904	Loughborough Commons CID	714,698		714,698
Jennings Station Road CID	e		0	Mackenzie Pointe Center CID	414,360		414,360
Jeter Farm CID	36	67	103	Magnolia CID	e	e	0
Junction CID	e		0	Manchester Ballas CID	1,267,052	14,697	1,281,749
Kansas and Kearney CID	e	1,610	1,610	Manchester Lindbergh SE CID	e		0
Kansas City Convention Center Headquarters Hotel CID	e	1,841	1,841	Maple Valley Plaza CID	89,045	4,503	93,547
Kansas City International Airport CID	320,670	128,858	449,528	Market at McKnight CID	154,974	1,603	156,577
Kearney West Side CID	87,574		87,574	Marketplace 152 CID	e		0
Kelly Town Plaza CID	40,485	3,287	43,772	Marketplace Shopping Center CID	31,905		31,905
Kenrick Plaza CID	659,092	2,658	661,750	Markets at Olive CID	e	e	0

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2021**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Martin City CID	\$ 399,033	18,724	417,757	Northmoor Associates CID	\$ 19,078	1,040	20,118
Mary Mart CID	27,280	2,163	29,444	Northpark Lane CID	896,178	13,726	909,904
Mayfair Plaza CID	45,949	12,956	58,905	Northwest Area CID	94,549	2,772	97,321
McCroskey Street CID	63,013	3,493	66,506	Oak Barry CID	412,707	867	413,574
McNutt Road Corridor CID	510,324		510,324	Oaks at Woods Chapel CID	e	4,532	4,532
Meadowbrook Village CID	71,457	2,157	73,614	O'Fallon Retail Walk CID	255,344	995	256,339
Metro N Square And Common	134,400	2,243	136,642	OHM Woodson Terrace Commu	14,934	1,088	16,022
Metro North Crossing CID	105,695	1,606	107,301	Old Dorsett Road CID	57,713	17,680	75,393
Midwest Plaza CID	13,026		13,026	Old Foundation CID	87,785	4,765	92,550
Miner Gateway CID	38,858	186	39,045	Old Town Cottleville CID	185,636	2,949	188,585
Mineral Area CID	213,478	4,650	218,128	Osage Commercial Area CID	187,982	1,250	189,232
Missouri Bottom Road CID	55,562	600	56,162	Ozark Hills CID	e	e	0
Moberly Crossings CID	30,163	1,292	31,455	Ozora CID	e		0
Monett Marketplace CID	32,182		32,182	Paddock Forest CID	56,809	4,080	60,890
Mountain Farm CID	e	10,861	10,861	Park Pacific CID	16,240	91	16,331
MSP CID		e	0	Parkville Market Place CID	e	e	0
New Longview CID	91,036	1,640	92,676	Parkville Martket Place 2 CID	e	e	0
NWP CID	265,122	3,630	268,752	Parkville Old Towne Market CID	71,656	1,157	72,813
Noland Fashion Square CID	79,611	6,418	86,028	Peachtree CID	13,336	4,780	18,116
Noland Road CID	1,577,067		1,577,067	Peach Tree CID	29,927		29,927
North 763 CID	34,144		34,144	Peculiar Main Street CID	e	104	104
North Baltimore Street CID	141,924		141,924	Performing Arts CID	29,903	11,020	40,924
North Blue Springs CID	e	296	296	Perry Plaza CID	23,451	1,111	24,562
North Broadway Carrie CID	67,451	769	68,220	Pershing and Grand CID	81,944	13,667	95,611
North County Festival Square	205,544	858	206,402	Phoenix Center I CID	410,107	3,132	413,239
North Kansas City Destination Developers CID	24,785	2,773	27,558	Phoenix Center II CID	564,357		564,357
North Oak Village CID	402,908	26,126	429,033	Pioneer Plaza CID		e	0
North Oaks Plaza Shopping Center CID	126,564	565	127,129	Pine Tree CID	139,471		139,471
Northeast Hampton I-44 CID	19,286	2,533	21,819	Platte City Market CID	e	450	450
North Haven Center CID	e	e	0	Plattner CID	e		0

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2021**

District (continued from previous page)	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
Plaza at Noah's Ark CID	\$ 448,482	2,264	450,746	Smithville Commons CID	\$ 210,224	545	210,768
Plaza East CID	130,251	787	131,038	Soda Fountain Square CID	9,721	1,235	10,956
Plaza on Blvd Jennings CID	150,813	1,000	151,812	Soulard CID	475,043	3,774	478,817
Railway Exchange Building CID	3,234	e	3,234	South 63 Corridor CID	85,168		85,168
Raintree 150 Center CID	87,660		87,660	South 160 CID	177,240		177,240
Ramseur Farm CID	e	e	0	South Bristol Center CID	e		0
Raymore Galleria CID	53,990		53,990	South Grand CID	113,421	1,700	115,121
Raytown Crossing Center CID	e	e	0	South Highway 67 CID	e		0
Raytown Square CID	192,922	1,635	194,558	South Ridge CID		307	307
Red Bridge CID	e	e	0	Southdale Center CID	127,833	712	128,545
Red Bridge Shopping Center CID	174,092	1,450	175,542	Southern Hills CID	697,818	54	697,872
Residence Inn Downtown/St. Louis CID	26,764	9,956	36,720	Southside Plaza CID	9,893	e	9,893
Richardson Crossing CID	27,345	700	28,045	Southtowne CID	348,479	10,246	358,726
Ridgecrest CID	30,814	13,942	44,755	Southview Commerce Center CID		e	0
Ritter Plaza CID	63,678	1,488	65,166	Springdale CID	37,997	6,564	44,560
Riverfront Hotel CID	116,325	2,426	118,750	Springfield Plaza CID	122,931	5,393	128,324
Riverside Gateway Crossing	121,788	1,713	123,501	St. Charles Riverfront CID	149,228	28,161	177,390
Riverside Red X CID	e	e	0	St. Charles Rock Road CID	166,709	3,078	169,787
Rogers Plaza CID	129,901	e	129,901	St. Joseph Downtown CID	81,563		81,563
Romanelli Shops CID	e	e	0	St. Louis Convention Center Hotel 3 CID	106,927		106,927
Rt. 141 Marshall Road CID	e	730	730	St. Louis Ice Center CID	94,338		94,338
Sappington Square CID			0	St. Marys Hospital CID	e	614	614
SCZ Development District Inc. CID	10,480		10,480	St. Peters Hotel CID	e	e	0
Shawneetown Acres CID	e	e	0	State Line Shoping Center CID	124,172	1,746	125,918
Shoppes at Kearney CID	427,425	1,992	429,417	Stateline CID	e		0
Shoppes at Warrenton CID	198,734	e	198,734	Stoneybrooke CID	275,471	1,681	277,152
Shoppes of Mid Rivers CID	635,269	2,315	637,584	Strafford Plaza CID	17,584		17,584
Shops on Blue Parkway CID	167,710	3,310	171,020	Streets of West Pryor CID	e	5,192	5,192
Shops at James River CID	68,523		68,523	SueMandy Drive 1 CID	e	e	0
Skelly CID	62,622	2,851	65,472	SueMandy Drive 2 CID	196,586	2,801	199,387

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2021**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Community Improvement Districts (Continued)			
SueMandy Mid Rivers CID	\$ 630,435	13,696	644,130	Union Station CID	\$ 477,300	5	477,305
Sullivan Marketplace CID	34,980	581	35,560	Uptown CID	18,779	937	19,716
Summit Fair CID	709,083		709,083	Valley View CID	e	e	0
Summit Orchards CID	154,561	2,312	156,872	Veteran's Memorial Parkway CID	45,768	1,178	46,946
Sunnen Station CID	e	261	261	Viaduct Commercial Area CID	e	e	0
Sunrise Beach Market Center CID	174,142		174,142	Victoria Crossings CID	5,525	965	6,490
Sunrise Farms CID	193	439	632	Viking Conference Center CID	65,976	1,321	67,297
Sunset Plaza CID	36,911	1,608	38,519	Village of Grain Valley CID	e		0
Sycamore Street CID	e		0	Village Square CID	e	5,111	5,111
Syndicate Trust CID	3,307	109	3,416	Villages CID	198,549	4,004	202,552
TCMH CID	119,357		119,357	Vintage Plaza CID	180,350	1,296	181,646
Telegraph Crossing North	70,356	4,614	74,970	Waldo CID	568,110	15,741	583,851
The Commons CID	51,399		51,399	Waterbury Storm Water CID	36,632	6,674	43,306
The Crossing CID	e	e	0	Ward Parkway Plaza CID	e	e	0
Tiffany Landing CID	20,317	437	20,755	Ward Parkway Shop Center CID	1,528,682	47,237	1,575,920
Tori Pines Commons CID	2,793	2,643	5,436	Warrenton Commons CID	113,126	891	114,017
Town and Country Village CID	27,058	1,558	28,616	Watson-Laclede Station Road CID	39,217	282	39,500
Town Plaza CID	205,927	6,611	212,538	Watson Plaza CID	25,698	18	25,717
Troost Avenue CID	235,414	1,217	236,631	Watts Mill CID	70,405	280	70,685
Truman's Marketplace CID	417,158		417,158	Wentzville Bend CID		e	0
Truman Road CID	117,371	2,952	120,323	Wentzville Bluffs CID	159,848	2,481	162,329
Truman Village CID		4,697	4,697	Wentzville Parkway Regional CID	4,700,359	58,377	4,758,736
Tucker and Cass CID	e	26	26	West Clay Extension CID	402,885		402,885
Tuscany Village Project 1	51,842	672	52,513	West Pearce CID	e	420	420
Twin City Mall CID	130,802		130,802	Westgate CID	59,483		59,483
Twin Creeks Center CID	229,779		229,779	Westport CID	756,557	38,235	794,792
Twin Creeks Village West CID		e	0	Westport Plaza 1 CID	88,722	10,157	98,879
TXRH CID	48,201	280	48,481	Westport Plaza II CID	e	596	596
US 36 and Bob F Griffin Road CID	73,475	341	73,816	White Oak CID	362,681	2,190	364,871
Union CID	45,694	1,407	47,100	Wilson Creek Market Place CID	1,873	1,233	3,106

See page 92 for an explanation of footnote references.

(continued on next page)

**DEPARTMENT OF REVENUE
TAX DISTRIBUTION SUMMARY
OTHER POLITICAL SUBDIVISIONS
FOR YEAR ENDED JUNE 30, 2021**

District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)	District	Local Sales Tax (a,b)	Local Option Use Tax (b,c,e)	Total (Memorandum Only)
(continued from previous page)							
Community Improvement Districts (Continued)				Port Improvement Districts			
Windsor Place CID	\$ 53,639	720	54,359	Kansas City, MO District 1 PID	\$ 32,321	2,657	34,979
Wornall Village CID	72,631	3,337	75,967	Kansas City, MO District 2 PID	21,871	37,887	59,758
Y Belton Two Community Improvement District	e		0	Kansas City MO District 3 PID	60,385	149	60,534
Y Highway Market Place	260,247	3,877	264,124	Kansas City MO District 4 PID	15,899	3,035	18,935
Zumbehl Road/Hwy 94 CID	40,941	2,620	43,562	St. Louis County PID	44,999		44,999
Total Community Improvement Districts	\$ 72,455,994	1,362,079	73,818,073	Total Port Improvement Districts:	\$ 175,476	43,728	219,204
(Total Memoandum Only)				(Total Memorandum Only)			
				District Totals by Tax Type:			
				(Totals Memorandum Only)			
				Local Sales Tax:			
				\$ 290,950,083			
				Local Option Use Tax:			
				1,405,806.72			
				County Stock Tax:			
				7,320,513			
				District Totals:			
				\$ 299,676,403			

(a) See page 13 for a description of local sales tax.

(b) The total of tax distributions to counties, cities, and other local political subdivisions shown on the respective summaries will not equal tax collections shown on pages 5 through 8 and 13, because of a one to twelve month lag in distributions, investment interest, a 1 to 2 percent collection fee, and vehicle/driver and motor fuel fees that are not included in the tax collection schedules.

These fee collections are shown on pages 26

(c) See page 13 for a description of local option use tax.

(d) See page 119 for a description of county stock insurance included in the Financial Institutions Tax Fund description.

(e) To preserve confidentiality, amounts are not reported because there are less than six taxpayers in the district.

Budgetary and Expenditure Comparison Schedules

Fiscal Year Ended June 30, 2021

The following schedules provide original and final appropriations and a comparison to actual expenditures. Also included are comparative Department expenditures by fund, budget subclass, division, and program specific distributions.



DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2021 AND 2020

(in thousands of dollars)

	2021					2020				
	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	Governor's Reserve	Actual Expenditure	Lapsed Balances
GENERAL FUND (0101)										
Personal Service	\$ 30,963	30,963	929	28,746	1,288	30,822	30,091	925	28,487	679
Expense and Equipment	4,625	4,625	139	4,000	486	5,062	5,794	502	4,778	514
Postage	4,195	4,195	109	4,086	0	4,845	4,845	145	4,195	505
Tax Integrated System	7,500	7,500		7,491	9	7,500	7,500		7,488	12
County Stock Insurance	136	136		130	6	136	136		128	8
Debt Offset Tax Credits	150	150		96	54	150	150		13	137
Emblem Use Fee Distribution	20	34		26	8	1	20		20	0
Fees to Counties and Collection Agency Fees	2,900	2,900		2,216	684	2,900	2,900		2,776	124
Mileage Reimbursement					0	4	4			4
Payment of Dues to the Multistate Tax Commission	212	212	6	200	6	212	212	6	206	0
Payment of Fees to Counties for Liens	200	200		5	195	200	200		5	195
Refunds for Overpayment of Tax	1,684,000	1,684,000		1,480,063	203,937	1,427,200	1,527,200		1,262,829	264,371
Rolling Stock Tax Credit					0	200	200	6	194	0
General Fund Total	\$ 1,734,901	1,734,915	1,183	1,527,059	206,673	1,479,232	1,579,252	1,584	1,311,119	266,549
CHILD ENFORCEMENT COLLECTIONS FUND (0169)										
Personal Service	\$ 27	27		17	10	27	27		23	4
Expense and Equipment	1,463	1,463		973	490	2,090	2,090		1,027	1,063
Child Enforcement Collections Fund Total	\$ 1,490	1,490	0	990	500	2,117	2,117	0	1,050	1,067
CONSERVATION COMMISSION FUND (0609)										
Personal Service	\$ 609	609		606	3	601	601		535	66
Expense and Equipment	8	8		2	6	8	8		8	0
Postage	1	1		1	0	1	1		1	0
Conservation Commission Fund Total	\$ 618	618	0	609	9	610	610	0	544	66
DEBT OFFSET ESCROW (0753)										
Debt Offset Refunds	\$ 1,339	1,339		1,074	265	1,339	1,339		1,110	229
Debt Offset Escrow Fund Total	\$ 1,339	1,339	0	1,074	265	1,339	1,339	0	1,110	229

(continued on next page)

DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2021 AND 2020

(in thousands of dollars)

(continued from previous page)

DEPARTMENT OF REVENUE FEDERAL FUND (0132)

	Original Appropriation	Final Appropriation	2021 Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	2020 Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 285	285		109	176	280	280		131	149
Expense and Equipment	3,842	3,842		1,711	2,131	3,842	3,842		1,847	1,995
Department of Revenue Federal Fund Total	\$ 4,127	4,127	0	1,820	2,307	4,122	4,122	0	1,978	2,144

DEPARTMENT OF REVENUE SPECIALTY PLATE FUND (0775)

Personal Service	\$ 7	7			7	7	7			7
Expense and Equipment	10	10		1	9	10	10			10
Refunds of Specialty Plates	10	10			10	10	10			10
Department of Revenue Specialty Plate Fund Total	\$ 27	27	0	1	26	27	27	0	0	27

FAIR SHARE FUND (0687)

Refunds of Tobacco and Cigarette Tax	\$ 11	11		7	4	11	11		4	7
Fair Share Fund Total	\$ 11	11	0	7	4	11	11	0	4	7

FEDERAL AND OTHER FUNDS (0285, 0286, 0569, 0619)

Refunds of Taxes and Fees Credited to Federal and Other Funds	\$ 35	35			35	35	35			35
Federal and Other Funds Total	\$ 35	35	0	0	35	35	35	0	0	35

FEDERAL STIMULUS (2335, 2380)

Personal Service	\$ 427	660			660					0
Expense and Equipment	1,439	1,439			1,439					0
	\$ 1,866	2,099	0	0	2,099	0	0	0	0	0

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DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2021 AND 2020

(in thousands of dollars)

(continued from previous page)

HEALTH INITIATIVES FUND (0275)

	Original Appropriation	Final Appropriation	2021 Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	2020 Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 56	56	1	54	1	55	55	2	53	0
Expense and Equipment	4	4		2	2	4	4		3	1
Postage	5	5		5	0	5	5		5	0
Refunds of Tobacco and Cigarette Tax	125	125		7	118	125	125		8	117
Health Initiatives Fund Total	\$ 190	190	1	68	121	189	189	2	69	118

INCOME TAX DESIGNATIONS (0428, 0429, 0494, 0700-0716, 0959)

Income Tax Designations Distributions	\$ 50	50		28	22	50	50		27	23
Income Tax Designations Fund Total	\$ 50	50	0	28	22	50	50	0	27	23

MOTOR FUEL TAX FUND (0673, 0952)

Refunds for Aviation Trust Fund	\$ 50	50		4	46	50	50		1	49
Distributions of Funds Accruing to the Motor Fuel Tax Fund	195,000	195,000		180,807	14,193	195,000	195,000		185,423	9,577
Motor Fuel Tax Fund Total	\$ 195,050	195,050	0	180,811	14,239	195,050	195,050	0	185,424	9,626

MOTOR VEHICLE COMMISSION FUND (0588)

Personal Service	\$ 676	676		665	11	666	666		635	31
Expense and Equipment	274	274		105	169	274	274		263	11
Postage	44	44		44	0	44	44		44	0
Refunds of Fees Credited to Motor Vehicle Commission Fund	5	5		3	2	5	5		2	3
Motor Vehicle Commission Fund Total	\$ 999	999	0	817	182	989	989	0	944	45

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DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2021 AND 2020

(in thousands of dollars)

(continued from previous page)

PETROLEUM INSPECTION FUND (0662)

	Original Appropriation	Final Appropriation	2021 Governor's Reserve	Actual Expenditure	Lapsed Balances	Original Appropriation	Final Appropriation	2020 Governor's Reserve	Actual Expenditure	Lapsed Balances
Personal Service	\$ 39	39		32	7	36	36		31	5
Expense and Equipment					0	3	3		2	1
Petroleum Inspection Fund Total	\$ 39	39	0	32	7	39	39	0	33	6

**PETROLEUM STORAGE TANK
INSURANCE FUND (0585)**

Personal Service	\$ 30	30		28	2	30	30		27	3
Expense and Equipment	1	1		1	0	1	1			1
Petroleum Storage Tank Insurance Fund Total	\$ 31	31	0	29	2	31	31	0	27	4

**PORT AUTHORITY
AIM ZONE FUND (583)**

Port Aim Zones	\$ 100	100			100	100	100			100
Petroleum Storage Tank Insurance Fund Total	\$ 100	100	0	0	100	100	100	0	0	100

**STATE HIGHWAYS AND TRANSPORTATION
DEPARTMENT FUND (0644)**

Personal Service	\$ 7,822	7,822	235	7,552	35	7,660	7,484	141	7,340	3
Expense and Equipment	4,152	4,152	125	4,021	6	4,149	4,325	213	4,032	80
Postage	2,171	2,171	65	2,106	0	2,171	2,171	65	2,106	0
Refunds of Any Tax or Fee Credited to State Highways and Transportation Department Fund	2,291	2,291		617	1,674	2,291	2,291		531	1,760
Refunds of Motor Fuel Tax	16,814	16,814		13,544	3,270	16,814	16,814		11,245	5,569
State Highways and Transportation Department Fund Total	\$ 33,250	33,250	425	27,840	4,985	33,085	33,085	419	25,254	7,412

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DEPARTMENT OF REVENUE
SCHEDULE OF APPROPRIATIONS AND EXPENDITURES--BUDGET AND ACTUAL
FOR YEARS ENDED JUNE 30, 2021 AND 2020

(in thousands of dollars)

(continued from previous page)

STATE SCHOOL MONEY FUND (0616)

Refunds of Tobacco and Cigarette Tax	\$	25	25		15	10	25	25		9	16
State School Money Fund Total	\$	25	25	0	15	10	25	25	0	9	16

TOBACCO CONTROL ENFORCEMENT (0984)

Personal Service	\$	44	44		9	35	43	43			43
Expense and Equipment		3	3			3	3	3		3	0
Tobacco Control Enforcement Fund Total	\$	47	47	0	9	38	46	46	0	3	43

WORKERS' COMPENSATION FUND (0652)

Refunds - Overpayment and Errors of the Workers' Compensation Fund	\$	2,000	2,000		142	1,858	2,000	2,000		411	1,589
Workers' Compensation Fund Total	\$	2,000	2,000	0	142	1,858	2,000	2,000	0	411	1,589

**TOTAL BUDGETED
GOVERNMENTAL FUNDS**

\$	1,976,195	1,976,442	1,609	1,741,351	233,482	1,719,097	1,819,117	2,005	1,528,006	289,106
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**DEPARTMENT OF REVENUE
EXPENSE AND EQUIPMENT EXPENDITURES BY SUBCLASS
FOR THE LAST TEN FISCAL YEARS (2012 - 2021)**

(in thousands of dollars)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Travel	\$ 35	125	179	144	151	197	197	195	177	211
Fuel and Utilities										
Supplies	10,820	11,962	10,265	11,532	12,958	12,506	12,059	11,765	11,155	10,793
Professional Development	326	486	528	433	371	396	340	319	363	315
Communication Services and Supplies	680	574	641	615	643	710	700	718	664	719
Professional Services	13,520	14,831	14,491	13,351	14,834	16,298	16,273	34,392	22,036	9,389
Maintenance and Repair Services	1,143	548	621	226	233	287	281	236	594	481
Computer Equipment	5	80	327	61	1	258	53	283	317	126
Office Equipment	54	94	170	100	537	118	298	453	77	99
Other Equipment	351	57	389	694	206	265	779	491	140	285
Property\Lease\Rental	11	16	124	50	12	6	11	11	17	31
Other Expenses	24	16	41	26	9	6	5	4	4	10
Total	\$ 26,969	28,789	27,776	27,232	29,955	31,047	30,996	48,867	35,544	22,459

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY DIVISION
FOR FISCAL YEARS 2012-2021**

	(in thousands of dollars)									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Administration Division										
Personal Service	\$ 3,873	3,991	3,546	3,519	3,475	3,340	3,338	3,234	3,507	3,431
Expense and Equipment	<u>9,361</u>	<u>9,562</u>	<u>10,932</u>	<u>11,292</u>	<u>11,358</u>	<u>11,568</u>	<u>11,900</u>	<u>11,499</u>	<u>11,712</u>	<u>10,968</u>
Total	<u>\$ 13,234</u>	<u>13,553</u>	<u>14,478</u>	<u>14,811</u>	<u>14,833</u>	<u>14,908</u>	<u>15,238</u>	<u>14,733</u>	<u>15,219</u>	<u>14,399</u>
Legal Services Division										
Personal Service	\$ 4,513	4,538	3,943	3,976	4,100	3,953	3,814	3,755	3,718	3,646
Expense and Equipment	<u>270</u>	<u>311</u>	<u>348</u>	<u>344</u>	<u>325</u>	<u>326</u>	<u>334</u>	<u>406</u>	<u>403</u>	<u>381</u>
Total	<u>\$ 4,783</u>	<u>4,849</u>	<u>4,291</u>	<u>4,320</u>	<u>4,425</u>	<u>4,279</u>	<u>4,148</u>	<u>4,161</u>	<u>4,121</u>	<u>4,027</u>
Motor Vehicle and Driver Licensing Division										
Personal Service	\$ 9,495	9,296	8,971	8,794	8,830	8,473	8,484	8,174	8,812	8,081
Expense and Equipment	<u>5,344</u>	<u>6,762</u>	<u>4,462</u>	<u>5,161</u>	<u>5,652</u>	<u>5,869</u>	<u>5,592</u>	<u>5,889</u>	<u>6,399</u>	<u>5,823</u>
Total	<u>\$ 14,839</u>	<u>16,058</u>	<u>13,433</u>	<u>13,955</u>	<u>14,482</u>	<u>14,342</u>	<u>14,076</u>	<u>14,063</u>	<u>15,211</u>	<u>13,904</u>
Taxation Division										
Personal Service	\$ 19,936	19,437	20,679	20,485	20,592	20,478	20,400	21,465	20,617	20,912
Expense and Equipment	2,082	1,679	1,856	1,358	1,892	1,974	1,511	1,592	1,551	2,008
Tax Integrated System	7,491	7,488	7,639	6,288	7,473	7,903	8,293	25,835	12,000	
Fees to Counties and Collection Agency Fees	2,216	2,776	2,274	2,431	2,768	2,926	2,952	3,223	3,065	2,693
Payment of Fees to Counties for Liens	5	5	59	152	281	275	264	273	264	428
Multistate Tax Commission Dues	<u>200</u>	<u>206</u>	<u>206</u>	<u>206</u>	<u>206</u>	<u>206</u>	<u>150</u>	<u>150</u>	<u>150</u>	<u>158</u>
Total	<u>\$ 31,930</u>	<u>31,591</u>	<u>32,713</u>	<u>30,920</u>	<u>33,212</u>	<u>33,762</u>	<u>33,570</u>	<u>52,538</u>	<u>37,647</u>	<u>26,199</u>
Total Personal Service	<u>\$ 37,817</u>	<u>37,262</u>	<u>37,139</u>	<u>36,774</u>	<u>36,997</u>	<u>36,244</u>	<u>36,036</u>	<u>36,628</u>	<u>36,654</u>	<u>36,070</u>
Total Expense and Equipment	<u>26,969</u>	<u>28,789</u>	<u>27,776</u>	<u>27,232</u>	<u>29,955</u>	<u>31,047</u>	<u>30,996</u>	<u>48,867</u>	<u>35,544</u>	<u>22,459</u>
TOTAL EXPENDITURES	<u>\$ 64,786</u>	<u>66,051</u>	<u>64,915</u>	<u>64,006</u>	<u>66,952</u>	<u>67,291</u>	<u>67,032</u>	<u>85,495</u>	<u>72,198</u>	<u>58,529</u>

**DEPARTMENT OF REVENUE
GENERAL GOVERNMENTAL EXPENDITURES BY FUND
(PERSONAL SERVICE AND EXPENSE AND EQUIPMENT)
FOR THE LAST TEN FISCAL YEARS (2012 - 2021)**

	(in thousands of dollars)									
	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
General Fund (0101)	\$ 46,743	47,935	46,886	45,969	48,784	48,933	48,921	66,960	52,674	40,672
Child Support Enforcement Collections Fund (0169)	990	1,050	1,236	1,292	1,329	1,366	1,357	1,494	1,753	1,812
Conservation Commission Fund (0609)	609	545	500	502	517	569	564	534	508	531
Department of Revenue Federal Fund (0132)	1,820	1,978	2,349	2,400	2,472	2,533	2,503	2,846	4,271	3,521
Department of Revenue Information Fund (0619)									6	
Department of Revenue Specialty Plate (0775)	1								2	
Division of Aging-Elderly Home Delivered Meals Trust Fund (0296)									9	
Federal Stimulus (2335, 2380)										
Health Initiatives Fund (0275)	60	60	49	53	54	58	54	50	50	64
Motor Vehicle Commission Fund (0588)	815	942	684	663	686	781	605	397	458	370
Petroleum Inspection Fund (0662)	32	33	16	27	28	29	24	23	18	27
Petroleum Storage Tank Insurance Fund (0585)	28	27	28	28	27	26	26	24	25	23
State Highways and Transportation Department Fund (0644)	13,679	13,478	13,164	13,072	13,055	12,996	12,978	13,153	12,394	11,509
Tobacco Control Enforcement Fund (984)	9	3	3					14	30	
Total	\$ 64,786	66,051	64,915	64,006	66,952	67,291	67,032	85,495	72,198	58,529

**DEPARTMENT OF REVENUE
PROGRAM SPECIFIC DISTRIBUTIONS
FOR THE LAST TEN FISCAL YEARS (2012 - 2021)**

(in thousands of dollars)

	2021	2020	2019	2018	2017	2016	2015	2014	2013	2012
Refunds for Overpayment of Tax	\$ 1,480,064	1,262,829	1,346,643	1,435,055	1,415,657	1,404,699	1,222,501	1,278,422	1,178,920	1,278,159
Appropriated Tax Credits					291	363				
County Stock Insurance Tax	130	128	125	121	115	114	103	82	203	644
Refunds for Aviation Trust Fund	4	1	4	3	2	6	6	20	4	9
Distribution of Funds Accruing to the Motor Fuel Tax Fund	180,807	185,423	188,981	188,109	188,000	185,676	185,263	178,451	177,321	180,130
Distribution of Income Tax Check-offs	28	27	23	25	26	36	35	33	25	32
Refunds of Any Tax or Fee Credited to the State Highways and Transportation Department Fund	617	531	453	401	474	448	404	850	1,552	1,561
Refunds of Tobacco and Cigarette Tax	28	21	16		39	20	21	50	27	20
Refunds of Motor Fuel Tax	13,544	11,245	11,827	11,283	14,702	10,047	10,578	9,119	7,838	10,031
Refunds of Fees Credited to Motor Vehicle Commission Fund	3		18	3	2	4	4	3	6	3
Refunds-Overpayment and Errors of the 'Workers' Compensation Fund	143	411	251	52	267	309	118	66	514	244
Refunds-Federal and Other Funds		2	6					14	18	8
Refunds-Debt Offset	1,075	1,110	561	1,164	1,042	907	823	866	893	836
Debt Offset Tax Credits	96	13	69	82	146	69	66	99	211	424
Refunds of Specialty Plates						5	5		5	
Rolling Stock Tax Credit		194								
Distribution of Emblem Use Fee	<u>26</u>	<u>20</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>	<u>1</u>
Total Program Specific Distributions	\$ <u>1,676,565</u>	<u>1,461,955</u>	<u>1,548,978</u>	<u>1,636,299</u>	<u>1,620,764</u>	<u>1,602,704</u>	<u>1,419,928</u>	<u>1,468,076</u>	<u>1,367,538</u>	<u>1,472,102</u>

Missouri Department of Revenue

Fund Descriptions

Fiscal Year Ended June 30, 2021

The Fund Descriptions provide detail information about the state and non-state funds and the collections the Department of Revenue deposits to these funds.



STATE FUND DESCRIPTIONS

GENERAL FUND

The General Fund is the state of Missouri's primary operating fund. In Fiscal Year 2021, the Department of Revenue received approximately 67 percent of its operational funding from the General Fund.

ANTITERRORISM FUND

The Antiterrorism Fund, as authorized by Sections 41.033 and 301.3123, RSMo, receives monetary donations from individuals requesting "Fight Terrorism" license plates. The Missouri Office of Homeland Security uses money from the fund for antiterrorism activities.

AVIATION TRUST FUND

The Aviation Trust Fund, as authorized by Sections 155.080 and 155.090, RSMo, receives collections from a use tax imposed on each gallon of aviation fuel used in propelling aircraft with reciprocating engines. It also receives sales and use tax imposed on aviation fuel, as authorized by Section 144.805, RSMo.

BLIND PENSION FUND

The Blind Pension Fund, as authorized by Section 209.130, RSMo, receives collections of a 3 cent tax on each \$100 valuation of taxable property in the state of Missouri. Also, as authorized by Section 137.1021, RSMo, this fund receives six-tenths of 1 percent of the County Private Car Tax Trust Fund balance.

BLINDNESS EDUCATION, SCREENING, AND TREATMENT PROGRAM FUND

The Blindness Education, Screening, and Treatment Program Fund, as authorized by Sections 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The Department of Health and Senior Services receives funds collected for the purpose of blindness education, screening, and treatment.

BRAIN INJURY FUND

The Brain Injury Fund, as authorized by Section 304.028, RSMo, receives a portion of a \$2 surcharge collected by court clerks in all criminal cases.

CHILD SUPPORT ENFORCEMENT FUND

The Child Support Enforcement Fund, as authorized by Section 208.170, RSMo, receives moneys collected pursuant to Sections 454.405 and 454.420, RSMo. The fund consists of moneys from various sources including federal receipts and moneys collected from individuals with child support obligations on behalf of recipients of public assistance. The Department receives appropriations from the fund.

CHILDHOOD LEAD TESTING FUND

The Childhood Lead Testing Fund, as authorized by Sections 701.345 and 143.1006, RSMo, receives contributions that individuals or corporations designate on income tax returns and appropriations, gifts, other contributions, grants, bequests, and other aid received from federal, private, or other sources related to lead testing, education, and screenings. The Department of Health and Senior Services uses the money for the administration of childhood lead programs, the administration of blood tests to uninsured children, educational materials, and analysis of lead blood test reports and case management.

CHILDREN'S TRUST FUND

The Children's Trust Fund, as authorized by Section 451.151, RSMo, receives a \$15 portion of fees that county recorders of deeds charge for the issuance of marriage licenses and a \$7 portion of fees charged for a certified copy of a marriage license. The fund also receives contributions from individuals requesting "Children Trust Fund" license plates, as authorized by Section 301.463, RSMo, and contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 143.1000, RSMo.

CIRCUIT COURTS ESCROW FUND

The Circuit Courts Escrow Fund, as authorized by Section 488.5028, RSMo, receives income tax refunds that the Department offsets as instructed by the Office of State Courts Administrator (OSCA). If a person fails to pay court costs, fines, fees, or other sums ordered by a court, the court may report such delinquencies in excess of \$25 to OSCA and request a setoff of an income tax refund.

CONSERVATION COMMISSION FUND

The Conservation Commission Fund, as authorized by Article IV, Section 43(a), Constitution of Missouri, receives one-eighth of 1 percent of sales/use tax collections. The Department receives appropriations from this fund.

CRIME VICTIMS' COMPENSATION FUND

The Crime Victims' Compensation Fund, as authorized by Section 595.045, RSMo, receives a portion of a \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of a municipal ordinance. The fund receives 50 percent of the balance after the Department deposits \$250,000 into the State Forensic Laboratory Fund and deducts administrative and operational costs of the office of victims of crime and the statewide automated crime victim notification system. The fund also receives a portion of the judgment amounts entered by the courts for various convictions. These judgment amounts are as follows:

- A. Sixty-eight dollars for the conviction of a Class A or B felony;
- B. Forty-six dollars for the conviction of a Class C or D felony; and
- C. Ten dollars for the conviction of various misdemeanors.

CRIMINAL RECORD SYSTEM FUND

The Criminal Record System Fund, as authorized by Section 43.530, RSMo, receives fees the Department collects on behalf of the state highway patrol's central repository. These fees are for criminal record checks and fingerprint searches.

DEBT OFFSET ESCROW FUND

The Debt Offset Escrow Fund, as authorized by Section 143.784, RSMo, receives income tax refunds that the Department offsets from a debtor identified by a state agency.

DEPARTMENT OF REVENUE FEDERAL FUND

The Department of Revenue enters into contracts for federal grants from several federal agencies. These grants are for various motor vehicle and driver licensing programs and highway use tax and motor fuel compliance. All Department appropriations pertaining to grant expenditures are charged to this fund. The Department transmits all reimbursement receipts to this fund. The Department of Social Services also deposits federal receipts to the fund that are appropriated to the Department to perform oversight of and payment to the vendor that collects and disburses child support funds.

DEPARTMENT OF REVENUE INFORMATION FUND

The Department of Revenue Information Fund, as authorized by Sections 32.067, 181.100 and 610.025 RSMo, receives fees that the Department charges for information requested by individuals, businesses, federal, state, and local governments. The Department transfers highway use proceeds to the State Highways and Transportation Department Fund annually.

Every other year, if proceeds, other than highway use proceeds, exceed \$25,000, the Department transfers the balance to the General Revenue Fund.

DEPARTMENT OF REVENUE SPECIALTY PLATE FUND

The Department of Revenue Specialty Plate Fund, as authorized by Section 301.3150, RSMo, receives application fees to defray the Department's cost for issuing, developing, and programming specialty plates. The Department receives appropriations from the fund.

DEPARTMENT OF REVENUE WARRANT INTERCEPT FUND

The Department of Revenue Warrant Intercept Fund serves as a conduit for intercepted vendor payments for distribution to the proper funds. As authorized by Section 140.855, RSMo the Department intercepts the payments to state government vendors because the vendors owe delinquent taxes and fees to the Department.

DEPUTY SHERIFF SALARY SUPPLEMENTATION FUND

As authorized by Sections 57.278 and 57.280 RSMo, the Deputy Sheriff Salary Supplementation Fund receives fees that sheriffs' charge for the service of any summons, writ, subpoena or other order of the court. The money in the fund is used to supplement the salaries and employer benefits of county deputy sheriffs'.

DNA PROFILING ANALYSIS FUND

The DNA Profiling Analysis Fund, as authorized by Section 488.5050, RSMo, receives collections of a \$30 or \$60 surcharge (depending on the class of felony) assessed in each felony circuit court proceeding and a \$15 surcharge assessed in each misdemeanor court proceeding. The Department of Public Safety's Highway Patrol Crime Lab uses the funds to fulfill the purposes of the DNA profiling system.

DOMESTIC RELATIONS RESOLUTION FUND

The Domestic Relations Resolution Fund, as authorized by Section 452.552, RSMo, receives a portion of a \$3 surcharge that is charged by courts for filing an action for the dissolution of marriage.

ELDERLY HOME-DELIVERED MEALS TRUST FUND

The Elderly Home-Delivered Meals Trust Fund, as authorized by Section 143.1002, RSMo, receives contributions of \$2 or more that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund due for credit to this fund.

FAIR SHARE FUND

The Fair Share Fund, as authorized by Section 149.015, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes).

FEDERAL SURPLUS PROPERTY

The Federal Surplus Property Fund, as authorized by Section 34.032, RSMo, receives proceeds from the Department's vendor for recycling the Department's confidential records.

FOSTER CARE AND ADOPTIVE PARENTS RECRUITMENT AND RETENTION FUND

The Foster Care and Adoptive Parents Recruitment and Retention Fund, as authorized by Sections 453.600 and 143.1015, RSMo, receives contributions that individuals or corporations designate on income tax returns, appropriations, gifts, donation, transfers and bequests. The Department of Social Services uses the funds to grant awards to licensed community-based foster care and adoption recruitment programs.

GAMING COMMISSION FUND

The Gaming Commission Fund, as authorized by Sections 313.820 and 313.835, RSMo, receives 50 percent of the \$2 admission fee that the Department collects from gaming boats for each person embarking on an excursion gambling boat.

GAMING PROCEEDS FOR EDUCATION FUND

The Gaming Proceeds for Education Fund, as authorized by Section 313.822, RSMo, receives 90 percent of the collections of a 21 percent tax on the adjusted gross gaming receipts of gambling boats.

HAZARDOUS WASTE FUND

The Hazardous Waste Fund, as authorized by Section 260.262, RSMo, receives 96 percent of the collections from fees imposed on the sale of lead-acid batteries after deduction of six percent for collection costs retained by the seller.

HEALTH INITIATIVES FUND

The Health Initiatives Fund, as authorized by Sections 149.015 and 149.160, RSMo, receives collections of an additional 2 mills per cigarette tax (4 cents per pack of 20 cigarettes) and a 10 percent tax on tobacco products other than cigarettes. The Department receives appropriations from the fund.

INCOME TAX IRREVOCABLE DESIGNATION FUNDS

As authorized by Section 143.1005, RSMo, various funds receive contributions that taxpayers designate on income tax returns. An individual or corporation entitled to a tax refund may designate a portion of the refund, not to exceed \$200, due for credit to the following funds: the American Cancer Society Heartland Division Inc. Fund, the ALS Lou Gehrig's Disease Fund, the Muscular Dystrophy Association Fund, the Arthritis Foundation Fund, the American Diabetes Association Gateway Area Fund, the American Heart Association Fund, the March of Dimes Fund, or the National Multiple Sclerosis Society Fund. Organizations applying for the first time must meet eligibility requirements and submit a \$1,000 application fee to be included on the income tax return which is deposited in that organization's fund. The Department distributes the collections and accrued interest to the applicable organizations semiannually.

INDEPENDENT LIVING CENTER FUND

The Independent Living Center Fund, as authorized by Sections 178.653 and 488.5332, RSMo, receives a portion of a \$1 surcharge from all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws of this state, including infractions except when the court dismisses the proceeding or when the defendant or the state, county, or municipality must pay the costs.

INSURANCE DEDICATED FUND

The Insurance Dedicated Fund, as authorized by Sections 374.150, 379.1326 and 379.1412, RSMo, receives 10 percent of the premium tax paid by captive or special purpose life insurance companies subject to a maximum of 3 percent of the current fiscal year's appropriation from such fund. The remainder of such taxes are deposited into the General Fund.

JUVENILE JUSTICE FUND

The Juvenile Justice Fund, as authorized by Section 211.435, RSMo, receives a \$2 surcharge for all traffic violations of any county ordinance or any violation of traffic laws of this state, including an infraction, in which a person has pled guilty. Monies in the fund are distributed to judicial circuits for the administration of the juvenile justice system.

KANSAS CITY REGIONAL LAW ENFORCEMENT MEMORIAL FOUNDATION FUND

The Kansas City Regional Law Enforcement Memorial Foundation Fund, as authorized by Section 143.1028, RSMo, receives contributions that taxpayers designate on their income tax return.

LOCAL RECORDS PRESERVATION FUND

The Local Records Preservation Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument. The Secretary of State uses the money for preservation of local records.

MARTIN LUTHER KING, JR STATE CELEBRATION COMMISSION FUND

The Martin Luther King, Jr. State Celebration Commission Fund, as authorized by Section 301.3165, RSMo, receives monetary donations from individuals requesting “Dare to Dream” license plates. The Martin Luther King, Jr. State Celebration Commission uses the funds for activities recognizing and celebrating Martin Luther King, Jr. Day in Missouri.

MISSOURI CASA FUND

The Missouri CASA (Court-Appointed Special Advocate) Fund, as authorized by Section 488.636, RSMo, receives a portion of a \$2 surcharge collected by associate and circuit courts for each domestic relations petition filed.

MISSOURI HOUSING TRUST FUND

The Missouri Housing Trust Fund, as authorized by Sections 59.319 and 215.034, RSMo, receives a \$3 user fee that county recorders of deeds charge for the recording of any instrument.

MISSOURI LAND SURVEY FUND

The State Land Survey Program Fund, as authorized by Section 59.319, RSMo, receives 25 percent of a \$4 user fee that county recorders of deeds charge for the recording of any instrument.

MISSOURI MILITARY FAMILY RELIEF FUND

The Missouri Military Family Relief Fund, as authorized by Sections 41.218 and 143.1004, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Adjutant General makes grants or provides other financial assistance or services to families of persons who are members of the Missouri National Guard or Missouri residents who are members of the reserves of the armed forces of the United States.

MISSOURI NATIONAL GUARD FOUNDATION FUND

The Missouri National Guard Foundation Fund, as authorized by Section 143.1027, RSMo, receives contributions designated on income tax returns, gifts, bequests, or other contributions. The Department distributes the collections and accrued interest to the Missouri National Guard Foundation semiannually.

MISSOURI NATIONAL GUARD TRUST FUND

The Missouri National Guard Trust Fund, as authorized by Sections 41.214, 41.958, and 143.1003, RSMo, receives contributions designated on income tax returns, gifts, bequests, other contributions, grants, and federal funds. The Adjutant General uses the money to provide the appropriate uniformed honor detail to attend and render the appropriate services or coordinate the appropriate detail with a recognized veteran's organization for any deceased person who served in the armed forces of the United States during a time of war or is otherwise entitled to military honors at the person's burial, interment, or memorial service.

MISSOURI OFFICE OF PROSECUTION SERVICES FUND

The Missouri Office of Prosecution Services Fund, as authorized by Section 56.765, RSMo, receives one-half of the surcharge assessed in each criminal court proceeding filed in the state except when the court dismisses a proceeding or defendant or when the state, county, or municipality must pay the costs. The fee increased from \$1 to \$5 effective August 28, 2019. The fund also receives \$5 for each bad check prosecuted by the prosecuting attorney or circuit attorney as authorized by Section 570.120, RSMo.

MISSOURI ONE START COMMUNITY COLLEGE JOB RETENTION TRAINING FUND

The Missouri One Start Community College Job Retention Training Fund, as authorized by Section 620.809, RSMo, receives a portion of withholding taxes remitted by employers who entered into an agreement with a community college district to provide education and training for the retention of jobs. The Department of Economic Development must approve the project agreement. This fund was previously known as the Missouri Works Community College Job Retention Training Fund.

MISSOURI ONE START COMMUNITY COLLEGE NEW JOBS TRAINING FUND

The Missouri One Start Community College New Jobs Training Fund, as authorized by Section 620.809, RSMo, receives a portion of withholding taxes remitted by employers who entered into an agreement with community college districts for training projects. The Department of Economic Development must approve the project agreement. This fund was previously known as the Missouri Works Community College New Jobs Training Fund.

MISSOURI PUBLIC HEALTH SERVICES

The Missouri Public Health Services Fund, as authorized by Sections 192.900 and 301.3084, RSMo, receives contributions from individuals requesting “Breast Cancer Awareness” license plates. The Department of Health and Senior Services administers the fund and uses the money to educate the public, collect statistics, and provide services to detect, test, and prevent cervical and breast cancer.

MISSOURI STATE CORONERS’ TRAINING FUND

The Missouri State Coroners’ Training Fund, as authorized by Section 58.208, RSMo, receives a \$1 fee collected for issuing death certificates. Moneys in the fund are used by the Missouri Coroners’ and Medical Examiners Association for in-state training, equipment and supplies.

MISSOURI STATE WATER PATROL FUND

The Missouri State Water Patrol Fund, as authorized by Section 306.030, RSMo, receives marine registration fees in excess of \$1 million annually. The Department deposits the first \$1 million into the General Fund. Prior to July 1, 2019, the first \$2 million dollars collected were deposited into the General Fund.

MISSOURI VETERANS’ HEALTH AND CARE FUND

The Missouri Veterans’ Health and Care Fund, as authorized by Article XIV, Section 4 of the Constitution of Missouri, receives a four percent tax levied upon the retail sale of marijuana for medical use sold at medical marijuana dispensary facilities within the state.

MODEX FUND

The MODEX Fund, as authorized by Section 488.5320, RSMo, receives 50 percent of charges from cases disposed of by a violations bureau. The Peace Officers Standards and Training Commission uses the money for the operational cost of the Missouri Data Exchange (MODEX) system.

MOTOR FUEL TAX FUND

The Motor Fuel Tax Fund, as authorized by Section 142.345, RSMo, accounts for motor fuel tax collections and its distributions to the State Highways and Transportation Department Fund and the agency fund, Fuel Tax and Bonds Non-State Fund.

MOTOR VEHICLE COMMISSION FUND

The Motor Vehicle Commission Fund, as authorized by Section 301.560, RSMo, receives fees that the Department collects from manufacturers, motor vehicle dealers, and boat dealers. The Department receives appropriations from the fund.

MOTORCYCLE SAFETY TRUST FUND

The Motorcycle Safety Trust Fund, as authorized by Section 302.137, RSMo, receives a \$1 surcharge from all criminal cases including violations of any county ordinance or any violation of criminal or traffic laws of this state, including infractions except when the court dismisses the proceeding or when the defendant or the state, county, or municipality must pay the costs. The fund also receives a \$2.75 fee from applicants for a motorcycle instruction permit, as authorized by Section 302.140, RSMo.

ORGAN DONOR PROGRAM FUND

The Organ Donor Program Fund, as authorized by Sections 301.020 and 302.171, RSMo, receives monetary donations from motor vehicle registrants and drivers' license applicants. The fund also receives contributions from individuals requesting contributions of \$2 or more that taxpayers designate on their income tax return, as authorized by Section 143.1016, RSMo. The Department of Health and Senior Services uses money from the fund for implementation of organ donation awareness programs.

PARKS SALES TAX FUND

The Parks Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b) of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

PEACE OFFICER STANDARDS AND TRAINING COMMISSION FUND

The Peace Officer Standards and Training Commission Fund, as authorized by Sections 488.5336 and 590.178, RSMo, receives a \$1 surcharge from all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of the state.

PEDIATRIC CANCER TRUST FUND

The Pediatric Cancer Trust Fund, as authorized by Section 143.1026, RSMo, receives contributions designated on income tax returns, gifts, bequests, or other contributions. The State Treasurer distributes the funds to Cure Search for Children's Cancer.

PETROLEUM INSPECTION FUND

The Petroleum Inspection Fund, as authorized by Section 414.082, RSMo, receives fees for the inspection of motor fuel. The Department receives appropriations from the fund.

PETROLEUM STORAGE TANK INSURANCE FUND

The Petroleum Storage Tank Insurance Fund, as authorized by Section 319.129, RSMo, receives fees that the Department collects from owners and operators of underground and aboveground storage tanks. The Department receives appropriations from this fund.

PORT AUTHORITY AIM ZONE FUND

The Port Authority AIM Zone Fund, as authorized by Section 68.075, RSMo, receives fifty percent of state tax withholdings on new jobs within a port authority approved AIM zone after development or redevelopment has commenced.

PUTATIVE FATHER REGISTRY FUND

The Putative Father Registry Fund, as authorized by Sections 192.016 and 453.020, RSMo, receives a \$50 filing fee imposed on individuals petitioning for adoption.

SCHOOL BUILDING REVOLVING FUND

The School Building Revolving Fund, as authorized by Sections 166.131 and 166.300, RSMo, receives collections of forfeitures for any breach of penal law collected by county treasurers.

SCHOOL DISTRICT TRUST FUND

The School District Trust Fund, as authorized by Section 144.701, RSMo, receives the education "Proposition C" sales and use tax collections.

SERVICES TO VICTIMS FUND

The Services to Victims Fund, as authorized by Sections 595.045 and 595.100, RSMo, receives a portion of a \$7.50 surcharge assessed as court costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of a municipal ordinance. The fund receives 50 percent of the balance after the Department deposits \$250,000 into the State Forensic Laboratory Fund and deducts administrative and operational costs of the office of victims of crime and the statewide automated crime victim notification system.

SOIL AND WATER SALES TAX FUND

The Soil and Water Sales Tax Fund, as authorized by Article IV, Sections 47(a) and 47(b), of the Constitution of Missouri, receives 50 percent of the one-tenth of 1 percent sales and use and motor vehicle sales tax collections.

SOLDIERS MEMORIAL MILITARY MUSEUM IN ST. LOUIS FUND

The Soldiers Memorial Military Museum in St. Louis Fund, as authorized by Section 143.1029, RSMo, receives contributions that taxpayers designate on their income tax return.

SOLID WASTE MANAGEMENT FUND

The Solid Waste Management Fund, as authorized by Section 260.273, RSMo, receives 96 percent of a \$.50 fee imposed on the purchase of each new tire after deduction of six percent for collection costs retained by the tire retailer.

SPINAL CORD INJURY FUND

The Spinal Cord Injury Fund, as authorized by Section 304.027, RSMo, receives a portion of a \$2 surcharge assessed as costs in all criminal cases involving violations of any county ordinance or any violation of criminal or traffic laws of this state.

STATE FORENSIC LABORATORY FUND

The State Forensic Laboratory Fund, as authorized by Section 595.045, RSMo, receives a portion of a \$7.50 surcharge assessed as costs in each court proceeding filed in any court in the state for violation of any criminal or traffic law of the state, including an infraction and violation of municipal ordinance. The fund receives a maximum of \$250,000 annually. Also, this fund, as authorized by Section 488.029, RSMo, receives a portion of a \$150 surcharge collected by court clerks. The surcharge is assessed in all criminal cases for any violation of Chapter 579, RSMo, in which a crime laboratory makes analysis of a controlled substance. No surcharge is assessed when the costs are waived, to be paid by the state, there is a criminal proceeding, or the defendant has been dismissed by the court.

STATE HIGHWAYS AND TRANSPORTATION DEPARTMENT FUND

The State Highways and Transportation Department Fund, as authorized by Section 226.200, RSMo, receives collections derived from highway users as an incident to their use or right to use the highways of the state. The Department receives appropriations from this fund.

**STATE HIGHWAYS AND
TRANSPORTATION DEPARTMENT
GRADE CROSSING SAFETY ACCOUNT FUND**

The State Highways and Transportation Department Grade Crossing Safety Account Fund, as authorized by Section 389.612, RSMo, receives collections of a grade crossing safety fee that is charged to owners of motor vehicles and all-terrain vehicles. The state uses money from the fund for the installation, construction, or reconstruction of automatic signals or other safety devices or improvements at railroad crossings, public roads, streets, or highways.

STATE LEGAL EXPENSE FUND

The State Legal Expense Fund, as authorized by Section 105.711, RSMo, receives transfers from the General Revenue, Conservation, and Transportation funds for claims against state departments or employees. The Department receives an appropriation from this fund.

STATE ROAD BOND FUND

The State Road Bond Fund, as authorized by Article IV, Section 30(b), of the Constitution of Missouri, receives 50% of the motor vehicle sales taxes.

STATE ROAD FUND

The State Road Fund, as authorized by Article IV, Section 30(b), of the Constitution of Missouri, receives state revenue derived from highway users including state license fees and taxes upon motor vehicles, trailers, and motor fuel.

STATE SCHOOL MONEY FUND

The State School Money Fund, as authorized by Section 149.065, RSMo, receives the collections of the 4 1/2 mills per cigarette tax (9 cents per pack of 20 cigarettes). This fund also receives license fees collected from wholesalers of cigarette or tobacco products as authorized by Section 149.035, RSMo, and penalties from surplus lines of insurance tax as authorized by Article IX, Section 7, of the Constitution of Missouri.

STATE TRANSPORTATION FUND

The State Transportation Fund, as authorized by Article IV, Section 30(b) of the Constitution of Missouri, receives a portion of motor vehicle sales taxes.

STATEWIDE COURT AUTOMATION FUND

The Statewide Court Automation Fund, as authorized by Sections 476.055 and 488.027, RSMo, receives fees that are assessed as costs in each circuit and associate circuit court proceeding.

Also, this fund, as authorized by Section 488.5025 RSMo, receives fees that are assessed by courts on each person who pays a court ordered judgment, penalty, fine, sanction, or court costs on a time payment basis, including restitution, and juvenile monetary assessments.

TOBACCO CONTROL SPECIAL FUND

The Tobacco Control Special Fund, as authorized by Section 196.1035, RSMo, receives court orders of any profits, gains, gross receipts, or other benefits from violations of Section 196.1020 to 196.1035, RSMo, by tobacco product manufacturers. The Department receives appropriations from this fund.

VETERANS TRUST FUND

The Veterans Trust Fund, as authorized by Sections 42.135 and 143.1001, receives contributions that individuals or corporations designate on income tax returns, grants, gifts, bequests, and federal funds provided for the benefit of the state's veterans.

WORKERS' COMPENSATION FUND

The Workers' Compensation Fund, as authorized by Sections 287.690, RSMo, receives insurance tax receipts. The Director of the Division of Workers' Compensation sets the tax rate not to exceed 2 percent on net deposits, net premiums, or net assessments of insurance providers. The fund, as authorized by Sections 287.716 and 287.717, RSMo, also receives an administrative surcharge that is the same as the tax rate applied against policy deductible amounts.

WORKERS MEMORIAL FUND

The Workers Memorial Fund, as authorized by Sections 8.900 and 143.1025, RSMo, receives contributions that individuals or corporations designate on income tax returns, gifts, donations, appropriations, transfers, and bequests. The Workers Memorial Committee will use the money for a permanent memorial for workers who were killed on the job in Missouri or who suffered an on-the-job injury that resulted in a permanent disability.

WORLD WAR I MEMORIAL TRUST FUND

The World War I Memorial Trust Fund, as authorized by Section 301.3033, RSMo receives a voluntary contribution of \$10 from applicants of a military license plate, or a \$1 voluntary contribution from applicants of a non-military license plate. The Missouri Veterans' Commission uses the money from the fund to restore, renovate, and maintain memorials or museums dedicated to World War I.

WORLD WAR II MEMORIAL TRUST FUND

The World War II Memorial Trust Fund, as authorized by Section 301.3031, RSMo, received monetary donations for a military license plate. The Missouri Veterans' Commission used money from the fund to participate in the funding of the National World War II Memorial in Washington, D.C. Effective August 28, 2013, the Department no longer collects funds for the World War II Memorial Trust Fund. Pursuant to Section 301.3033, RSMo, monetary donations for a military license plate are deposited to the World War I Memorial Trust Fund.

NON-STATE FUND DESCRIPTIONS

BANKRUPTCY CLEARING FUND

The Bankruptcy Clearing Fund receives delinquent tax and fee payments from bankrupt entities. Once the Department of Revenue identifies the money to a particular tax or fee type, the Department transfers it to the appropriate fund.

CIGARETTE AND TOBACCO TAX AND BOND FUND

The Cigarette and Tobacco Tax and Bond Fund receives cigarette tax money the Department collects for Jackson County and St. Louis County as authorized by Sections 66.340, 66.350, and 210.320, RSMo. Both counties impose a 2 ½ mills per cigarette tax (5 cents per pack of 20 cigarettes) on cigarette sales. The Department disburses the tax collections back to Jackson County and the political subdivisions within St. Louis County.

The fund also receives cash bonds that are posted by tobacco product wholesaler licensees as authorized by Section 149.035, RSMo. The Department refunds the bonds to the licensee when the licensee discontinues operations. The licensee forfeits the bond to the state if he or she becomes delinquent in paying his or her taxes.

COMPLIANCE CLEARING FUND

The Department audits business tax returns for compliance with sales, use, corporate, and withholding tax statutes. Field Compliance personnel collect tax payments for any discrepancies, and the Department held payments in this fund pending the final audit review and identification of fund types. Upon fund identification the Department transferred the tax payment to the appropriate funds. Upon implementation of the tax integrated system, the Department now bills the entity upon final audit review.

COUNTY AND OTHER MISCELLANEOUS NON-STATE FUNDS

The County and Other Miscellaneous Non-State Funds is a combination of the following taxes and fees:

- **County Private Car Tax**

As authorized by Section 137.1021, RSMo, the Department collects taxes imposed on freight line companies. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Fund. The remaining proceeds are distributed to counties. This distribution is based on each county's percentage of main track line to the aggregate total of the state.

- **Statutory County Recorder's Fees**

As authorized by Section 59.800, RSMo, the Department receives \$2 of a \$5 fee collected by the county recorder of deeds for each instrument recorded. The counties retain \$3 of the \$5 fee. From the \$2 fee proceeds, the Department distributes to qualified counties the difference between a \$55,000 ceiling per county and the total amount of the \$3 fee collected and retained by each county. A qualified county is a county that has elected to separate the offices of clerk of the circuit court and recorder and in which the office of recorder of deeds collects less than \$55,000 of the \$3 fee retained by the county.

- **Safety Responsibility Custody Deposits**

As authorized by Section 303.030, RSMo, the Department receives deposits from uninsured motorists involved in motor vehicle accidents. The Department makes disbursements from this fund to pay claims by other parties involved in the accident or refunds deposits to depositors one year or more after the accident date if the uninsured motorist has fulfilled all legal requirements. As authorized by Section 303.220, RSMo, this fund also holds collateral the Department receives for the issuance of certificates of self-insurance.

DEPARTMENT OF AGRICULTURE NON-STATE FUNDS

The Department of Agriculture Non-State Funds is a combination of the following taxes and fees:

- **Department of Agriculture Check-Off Fees**

As authorized by Section 275.350, RSMo, the Department of Agriculture receives commodity merchandising program fees. The Department of Agriculture distributes these fees to individual commodity councils or transfers them to the state's commodity council merchandising fund. The Department of Revenue exercises administrative control over the fund.

- **Missouri Cotton Growers Organization Assessments**

As authorized by Section 263.527, RSMo, the Department of Agriculture receives assessments levied on cotton growers. Ninety-nine percent of these collections are distributed to the Missouri Cotton Growers Organization. The remaining 1 percent, as authorized by Section 263.537, RSMo, is deposited into the state's Boll Weevil Suppression and Eradication Fund as an administrative fee for use by the Department of Agriculture. The Department of Revenue exercises administrative control over the fund.

EXCESS TRAFFIC AND OTHER MISCELLANEOUS FINES FUND

The Excess Traffic and Other Miscellaneous Fines Fund is a combination of the following fines:

- **Excess Traffic Fines**

As authorized by Section 479.359 RSMo, the Department receives fines, bond forfeitures, and court costs from municipal ordinance violations and minor traffic violations in excess of 20 percent of the county, city, town or village's annual general operating revenue. The Department distributes the funds to the schools within the county in which the fines were collected.

- **Political Subdivision Annual Financial Reporting Fine**

As authorized by Section 105.145, RSMo, the Department offsets a political subdivision's sales or use tax distribution with fines assessed by the State Auditor if the political subdivision fails to timely file its annual financial statement with the State Auditor. The Department distributes the fines to the schools within the county in which the fines were collected.

FAMILY SUPPORT TRUST FUND

As authorized by Section 454.533, RSMo, the Family Support Trust Fund receives funds collected from individuals with child support obligations and distributes those funds to the custodial parent.

FINANCIAL INSTITUTIONS TAX FUND

The Financial Institutions Tax Fund, as authorized by Chapter 148, RSMo, receives a tax on the net income of financial institutions. The Department disburses it back to the counties.

The fund also receives premium taxes from domestic stock insurance companies, as authorized by Section 148.320, RSMo. The Department distributes the insurance tax to the State Treasurer, counties, and school districts pursuant to Section 148.330, RSMo.

INTEGRATED TAX SYSTEM SPLIT PAYMENT

The Department receives tax payments that cannot be identified to a particular type or is split between taxes and fees housed in the integrated tax system or other legacy systems. The Department transfers the collections to the appropriate fund(s) after it process the return and identifies the tax type.

MISSOURI 911 SERVICE TRUST FUND

The Missouri 911 Service Trust Fund, as authorized by Sections 190.420, 190.455, and 190.460, RSMo, receives fees assessed on subscribers of any communications service enabled to contact 911 and a three percent prepaid wireless emergency telephone service charge imposed on retail transactions of prepaid wireless telecommunication services. The Department disburses the collections to local political subdivisions.

MoDOT NON-STATE FUND

The Missouri Department of Transportation (MoDOT) Non-State Fund is a combination of the following taxes and fees. The Department of Revenue exercise administrative control over the fund.

- **Base State Registration**
The MoDOT receives registration, administration, and license fees on behalf of other jurisdictions as authorized by Section 390.021, RSMo. MoDOT directs the payment of the fees collected to the appropriate jurisdictions.
- **International Fuel Tax Agreement**
The MoDOT holds and disburses fuel tax revenue due to other jurisdictions or carriers generated under the International Fuel Tax Agreement. Missouri became a member of this agreement on January 1, 1990, under authority granted by Section 142.617, RSMo.
- **International Fuel Tax Agreement Bond**
The MoDOT holds fuel tax cash bonds to cover revenue generated under the International Fuel Tax Agreement. MoDOT refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond.
- **International Registration Plan**
The MoDOT collects license fees due to other jurisdictions as authorized by Section 301.277, RSMo.

MOTOR FUEL TAX AND BOND FUND

The Motor Fuel Tax and Bond Fund receives state and local highway use taxes and fees. According to Article IV, Sections 30(a) and 30(b) of the Constitution of Missouri, the Department transfers the state taxes and fees to the State Treasurer and distributes the local taxes and fees to political subdivisions monthly.

The Motor Fuel Tax and Bond Fund also receives cash bonds from taxpayers as authorized by Sections 142.851 and 142.884, RSMo, or payments from fuel distributors eligible to participate in a pool bond as authorized by Section 142.896, RSMo. The Department refunds the bond to the taxpayer when the taxpayer discontinues business operations or deposits the bond proceeds in the Motor Fuel Tax Fund if the taxpayer forfeits the bond due to motor fuel tax delinquencies.

MOTOR VEHICLE LOCAL SALES TAX FUND

The Motor Vehicle Local Sales Tax Fund is a depository collection account for the sales taxes and fees collected by the Department at the contracted agent offices. The Department transfers this money to the Sales and Use Non-State Tax Fund and Motor Fuel Tax and Bond Fund for distribution to the political subdivisions and to the appropriate state funds.

The Department implemented remote deposit for the contracted agent offices. Daily contract agent office deposits are consolidated to a central E-deposit collection account and subsequently transferred to the Motor Vehicle Local Sales Tax Fund. The Department holds \$19.5 million in a compensating account to pay for all costs associated with remote deposit.

RIVERBOAT GAMING TAXES AND FEES FUND

The Riverboat Gaming Fund is a combination of the following taxes and fees:

- **Riverboat Gaming Admission Fees**
As authorized by Section 313.820 and 313.835, RSMo, the Department collects a \$2 admission fee from gaming boats for each person embarking on a boat. The Department transfers 50 percent of these fees to the Gaming Commission Fund and distributes 50 percent to the home dock cities and counties.
- **Riverboat Gaming Gross Receipts Tax**
As authorized by Section 313.822, RSMo, the Department collects gaming gross receipts tax from boats conducting gaming activities. The Department transfers 90 percent of these taxes to the Gaming Proceeds for Education Fund and distributes 10 percent to home dock cities and counties.

SALES AND USE NON-STATE TAX FUND

The Sales and Use Non-State Tax Fund is a combination of the following taxes:

- **Local Option Use Tax**

The Department receives collections generated by a local use tax with a rate equal to the rate of the local sales tax in effect as authorized by Section 144.757, RSMo. The tax is imposed on all transaction, which are subject to taxes under Sections 144.600 to 144.745, RSMo. The Department distributes this money to the taxing jurisdictions.

- **Local Sales Tax**

The Department receives various types of local political subdivision sales tax collections and subsequently distributes the collections to the local political subdivisions. Numerous Missouri Revised Statute Sections authorize the local political subdivisions to enact local sales taxes if approved by a percent of the voters. Section 32.087, RSMo, provides for the local sales tax procedures and duties of the Director of Revenue.

- **Suspense Holding**

The Department receives sales and use tax collections that cannot immediately be identified to a particular sales and use tax type (local sales tax, local use tax, protested tax, and state sales and use tax). The Department transfers the collections to the appropriate fund(s) after it processes the returns and identifies the tax type.

Missouri Department of Revenue

Non-Appropriated Funds Sources and Applications

Fiscal Year Ended June 30, 2021

This schedule provides fiscal year data on receipts, expenditures, balances, and asset valuation of other state agencies' funds not deposited in the State Treasury.



**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2021**

Name of Fund or Source	Balance June 30, 2020	Receipts	Expenditures	Balance June 30, 2021 (a)	Type of Asset (b)	Asset Value
DEPARTMENT OF AGRICULTURE:						
Value-Added Program Fund	\$ 160,222	304,370	200,051	264,541	Cash	269,563
Animal Waste Treatment System Loan Program	362,409	427,444	466,510	323,343	Cash	417,701
Beginning Farmer Loan Program	69,419	9,676	10,095	69,000	Cash	72,174
Agricultural Product Utilization Contributor Tax Credit Program	94,200	10,159,870	10,001,706	252,364	Cash	6,774,728
Family Farm Breeding Livestock Loan Program	29,527	2,331	1,288	30,570	Cash	30,570
Qualified Beef Tax Credit Program	696	50	0	746	Cash	746
MAESTRO (ARRA)	50,526	22	0	50,548	Cash	50,548
Meat Processing Facility Investment Tax Credit Act	41,876	27,560	52,554	16,882	Cash	16,882
Value-Added Escrow	1,799,145	2,219,266	3,559,150	459,261	Cash	1,829,047
Down Payment Loan Program	1,926,898	15,218	1,311,030	631,086	Cash	1,633,023
Missouri State Fair Escrow Account	1,565,826	30,402	32,500	1,563,728	Cash	1,563,728
Biofuel Infrastructure Program	0	492,228	3,686	488,542	Cash	488,542
ATTORNEY GENERAL'S OFFICE:						
Merchandising Practices Restitution Fund	\$ 136,135	924,634	804,646	256,123	Cash	256,123
DEPARTMENT OF CORRECTIONS:						
Inmate Account Fund	\$ 7,222,385	62,909,289	50,692,535	19,439,139	Cash	19,439,139
DEPARTMENT OF ECONOMIC DEVELOPMENT:						
Missouri Housing Development MHDC Fund	\$ 839,397,510	246,080,187	249,007,704	836,469,993	Cash, TI, Rec, Eq, Pre Exp, Bldg	2,455,934,956
MTC General	9,869,657	2,076,256	271,447	11,674,466	Cash	11,674,466
SSBCI Investment Income	364,176	2,137	16,306	350,007	Cash	350,007
Industrial Development and Reserve Fund	35,153,213	1,951,141	1,306,023	35,798,331	Cash, TI, Rec, Eq, Pre Exp, Bldg	35,798,331
Infrastructure Development Fund	74,442,227	5,016,849	4,299,510	75,159,566	Cash, TI, Rec, Eq, Pre Exp, Bldg	75,159,566
National Geospatial Intelligence Agency (NGA)	0	2,325,375	1,944,275	381,100	Cash	381,100
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
Missouri School for the Deaf:						
Trust Fund	\$ 474,256	70,094	6,233	538,117	TI	855,149
Student and Activities Fund	59,920	8,268	6,744	61,444	Cash	61,444
ATU - Audiology Training Unit	308,528	51,812	8,487	351,853	Cash	351,853
Missouri School for the Blind:						
Trust Fund	10,168,808	4,158,648	4,848,795	9,478,661	TI	17,821,955
Activities Fund	38,651	41,773	49,934	30,490	Cash	38,490
Student Fund	2,422	1,826	2,702	1,546	Cash	1,546
Handicapped Children's Trust Fund	5,818	824	308	6,334	TI	10,563

See page 129 for explanation of footnotes.

(continued on next page)

**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2021**

Name of Fund or Source	Balance June 30, 2020	Receipts	Expenditures	Balance June 30, 2021 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF ELEMENTARY AND SECONDARY EDUCATION:						
(continued):						
Career and Technical Student Organizations:						
Missouri Association FCCLA	\$ 86,409	162,816	145,969	103,256	Cash, CD	103,256
Missouri DECA	75,308	93,745	118,899	50,154	Cash	50,154
Missouri Collegiate DECA	14,956	5,596	2,984	17,568	Cash	17,568
Missouri FBLA	212,524	221,941	233,332	201,133	Cash, CD	201,133
Missouri FBLA-PBL Professional Division	7,331	464	0	7,795	Cash, CD	7,795
Missouri HOSA	144,234	65,071	53,855	155,450	Cash	155,450
Missouri PBL	7,499	0	0	7,499	Cash	7,499
Missouri Skills USA	589,743	79,122	69,687	599,178	Cash, CD	599,178
Missouri Technology Student Association	70,457	16,503	18,924	68,036	Cash	68,036
Young Farmers	46,218	9,046	1,877	53,387	Cash, CD	53,387
Missouri FFA	1,679,630	853,885	695,641	1,837,875	Cash, CD, TI, Other	1,837,875
Missouri FFA-PAS	10,271.00	1,514.00	549.00	11,236	Cash	11,236
DEPARTMENT OF HIGHER EDUCATION:						
<u>University of Central Missouri:</u>						
Current Unrestricted Funds	\$ (96,492,182)	85,047,635	91,929,209	(103,373,756)	Cash, Rec, TI, Inv, Pre Exp	82,312,523
Current Restricted Fund	6,598,233	34,423,239	17,331,457	23,690,015	Cash, Rec, TI, Pre Exp	32,317,725
Auxiliary Services Designated	43,772,606	29,910,618	28,463,020	45,220,204	Cash, Rec, Inv, Pre Exp, TI	47,646,769
Loan Funds - Restricted Fund	5,138,970	6,824	(78,584)	5,224,378	Cash, Rec, TI	5,284,655
Unexpended Plant Restricted Fund	11,666,233	3,254,818	7,445,399	7,475,652	Cash, TI, CWIP	9,061,873
<u>Harris-Stowe State University:</u>						
Current Funds - Unrestricted:						
Tuition and Student Fees	\$ 6,908,866	11,024,705	12,989,787	4,943,784	Cash	4,943,784
Other Revenues	340,300	351,068	578,667	112,701	Cash	112,701
Current Funds - Restricted:						
Federal Grants	(618,572)	14,302,787	13,865,423	(181,208)	Cash, Rec	(181,208)
Other Gifts, Grants, and Contracts	1,342,022	2,019,482	2,110,982	1,250,522	Cash	1,250,522
Auxiliary Enterprises	(2,335,616)	5,652,592	5,076,120	(1,759,144)	Cash, TI	(1,759,144)
Loan Fund	44,431	598	800	44,229	Cash, Rec	44,229
Endowment	1,493,651	25,558	0	1,519,209	Cash, Rec	1,519,209
Plant	24,206,952	1,107,459	900,989	24,413,422	Cash, TI, Bldg, Eq	24,413,422
<u>Lincoln University:</u>						
General Fund	\$ 15,426,308	36,180,307	31,117,512	20,489,103	Cash, TI, Rec, Inv, Pre Exp	24,526,007
Other Post Employment Benefits (OPEB)	(38,863,855)	0	0	(38,863,855)	TI	(38,863,855)
Auxiliary Services	3,762,214	5,192,222	5,268,447	3,685,989	Cash, TI, Rec	3,745,721
Agency Fund	3,683,647	37,373,735	40,192,561	864,821	Cash, Rec	59,057,503
Plant Fund	67,405,460	2,282,993	6,181,832	63,506,621	Cash, TI, Eq, CWIP, Bldgs	86,113,707
Endowment Fund	3,624,522	189,190	23,157	3,790,555	Cash, TI	2,937,775

See page 129 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2021**

Name of Fund or Source	Balance June 30, 2020	Receipts	Expenditures	Balance June 30, 2021 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION (continued):						
<u>Missouri Southern State University:</u>						
Current Funds	\$ 49,001,785	79,116,134	77,820,882	50,297,037	Cash, Rec, Inv, Eq, Pre Exp, Other	28,517,578
<u>Missouri Western State University:</u>						
General Operating	\$ (30,730,232)	45,817,267	43,102,928	(28,015,893)	Cash, Rec, Pre Exp	7,788,490
Designated	3,473,963	2,422,719	1,487,066	4,409,616	Cash, Rec	4,452,829
Auxiliary Enterprises	5,765,612	10,924,670	13,300,805	3,389,477	Cash, Rec	7,388,777
Restricted	119,171	17,435,834	17,054,330	500,675	Cash, Rec	654,898
Loan Fund	82,483	0	0	82,483	Rec	82,483
Investment in Plant	64,355,419	7,607,598	5,041,490	66,921,527	Eq, Bldg, Other	109,558,820
Debt Service	356,474	0	0	356,474	Cash	356,474
<u>Northwest Missouri State University:</u>						
Current Fund:						
General Operating	\$ 21,121,729	74,284,798	64,823,525	30,583,002	Cash, Inv, Rec	35,641,668
Designated	13,303,885	9,729,455	6,235,546	16,797,794	Cash, Inv, Rec	18,917,839
Auxiliary Enterprises	1,948,351	25,718,058	22,063,214	5,603,195	Cash, Inv, Rec	11,499,477
Restricted	529,768	19,486,552	19,486,552	529,768	Cash, Rec	6,137,563
Loan Fund	1,945,543	37,578	382,948	1,600,173	Cash, Rec	1,600,172
Plant Fund:						
Unexpended Plant	(76,620,110)	0	0	(76,620,110)	Cash, Rec	22,494,869
Renewals and Replacements	29,489,446	7,779,434	14,514,161	22,754,719	Cash, Rec	24,700,469
Debt Service	7,584,891	13,363,264	7,305,295	13,642,860	Cash, TI, Rec	8,269,575
Investment in Plant	81,723,127	6,725,038	1,291,896	87,156,269	Eq, Bldg, Other	129,914,645
<u>Southeast Missouri State University:</u>						
Current Fund	\$ (66,350,689)	178,602,441	175,201,199	(62,949,447)	Cash, TI, Inv, Rec, Pre Exp	95,099,196
Loan Fund	775,387	9,902	110,885	674,404	Cash, Rec	3,064,734
Endowment and Similar Funds	4,667,377	(133,252)	4,280	4,529,845	Cash, Rec	4,529,845
Plant Fund	282,476,273	32,089,387	19,802,150	294,763,510	Cash, Rec, Other	481,001,405
Agency Fund	175,190	92,131	58,440	208,881	Cash, Other	227,151
<u>Missouri State University:</u>						
General Operating Fund	\$ 57,462,223	122,166,775	103,645,925	75,983,073	Cash, Rec, Inv, Other	111,066,495
Undesignated Fund	4,440,986	291	0	4,441,277	Cash, Rec, Inv, Other	6,442,450
Designated Fund	791,521	7,104	0	798,625	Cash, Rec, Inv, Other	798,625
Other Funds:						
Designated Fund	\$ 53,004,620	32,411,433	21,359,984	64,056,069	Cash, Rec, Inv, Other	65,192,739
OPEB/GASB Accounts	(246,126,160)	0	22,729,055	(268,855,215)	Cash, Rec, Inv, Other	45,945,011
Auxiliary Fund	157,112,757	49,260,496	40,447,431	165,925,822	Cash, Rec, Inv, Other	291,177,468
Restricted and Loan Fund	77,215	50,739,009	51,252,611	(436,387)	Cash, Rec, Inv, Other	1,702,811
Plant Fund	253,054,479	5,870,066	0	258,924,545	Cash, Rec, Inv, Other	321,716,090
West Plains Fund (All Funds Except OPEB/GASB)	21,487,691	7,654,833	6,464,236	22,678,288	Cash, Rec, Inv, Other	24,256,160
West Plains Fund - OPEB/GASB	(11,094,121)	0	1,051,489	(12,145,610)	TI	2,273,853

See page 129 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2021**

Name of Fund or Source	Balance June 30, 2020	Receipts	Expenditures	Balance June 30, 2021 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF HIGHER EDUCATION						
(continued):						
<u>Truman State University</u>						
Current Funds - Unrestricted	\$ 28,837,332	63,762,739	62,646,947	29,953,124	Cash, TI, Rec, Inv	46,285,894
Current Funds - Restricted	756,286	18,701,594	18,844,238	613,642	Cash, Rec	3,658,462
Plant Fund	4,575,524	2,297,634	404,316	6,468,842	Cash, TI, CWIP, Other	208,413,001
<u>University of Missouri:</u>						
Unrestricted Current Funds	\$ (5,680,653)	3,431,655	2,932,560	(5,181,558)	Cash, TI, Rec, Inv	2,891,584
Restricted Funds	73,427	505,681	483,412	95,696	Cash, TI, Rec, Inv	366,245
DEPARTMENT OF LABOR AND INDUSTRIAL RELATIONS:						
Division of Employment Security:						
Unemployment Compensation Fund	\$ 664,429,366	5,653,938,491	5,722,059,436	596,308,421	Cash	596,308,421
DEPARTMENT OF MENTAL HEALTH:						
Albany Regional Center	\$ 292,431	2,030,728	1,955,968	367,191	Cash	367,191
Bellefontaine Habilitation Center	440,893	1,540,262	1,402,838	578,317	Cash	578,317
Center for Behavioral Medicine	11,859	66,389	69,454	8,794	Cash	8,794
Central Missouri Regional Center	1,122,549	7,411,701	7,122,748	1,411,502	Cash	1,411,502
Fulton State Hospital	540,520	1,531,794	1,419,633	652,681	Cash	652,681
Hannibal Regional Center	540,909	3,083,051	3,011,681	612,279	Cash	612,279
Hawthorn Children's Psychiatric Hospital	1,677	12,389	9,005	5,061	Cash	5,061
Higginsville Habilitation Center	209,428	607,365	574,343	242,450	Cash	242,450
Joplin Regional Center	349,536	2,173,500	2,025,980	497,056	Cash	497,056
Kansas City Regional Center	1,763,993	10,506,959	10,145,568	2,125,384	Cash	2,125,384
Kirksville Regional Center	128,482	364,315	473,786	19,011	Cash	19,011
St. Louis Forensic Treatment Center North	30,155	9,580	25,483	14,252	Cash	17,469
Northwest Community Services	361,202	2,100,572	1,985,416	476,358	Cash	476,358
Northwest Mo. Psychiatric Rehabilitation Center	54,259	265,981	244,643	75,597	Cash	75,597
Poplar Bluff Regional Center	839,803	3,416,148	3,490,075	765,876	Cash	765,876
Rolla Regional Center	406,100	2,211,192	2,112,424	504,868	Cash	504,868
Sikeston Regional Center	553,780	2,863,154	2,788,825	628,109	Cash	628,109
Southeast Mo. Mental Health	339,100	1,194,575	982,623	551,052	Cash	551,052
Southeast Mo. Residential Services	157,255	793,499	681,506	269,248	Cash	269,248
Southwest Community Services	212,899	637,635	757,879	92,655	Cash	92,655
Southwest Mo. Mental Health	0	145,868	145,868	0	Cash	0
Springfield Regional Center	773,392	4,534,651	4,369,933	938,110	Cash	938,110
St. Louis Developmental Dis. Treatment Center	283,915	1,442,561	1,313,382	413,094	Cash	413,094
St. Louis Regional Center	1,881,461	9,667,613	9,538,584	2,010,490	Cash	2,010,490
St. Louis Forensic Treatment Center South	479,950	1,127,258	901,414	705,794	Cash	705,794

See page 129 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2021**

Name of Fund or Source	Balance June 30, 2020	Receipts	Expenditures	Balance June 30, 2021 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF NATURAL RESOURCES:						
Division of State Parks-Maintenance Resource	\$ 249,956	313,243	222,079	341,120	Cash	341,120
OFFICE OF ADMINISTRATION:						
Trustee Earnings Tax Account	\$ 136,326	1,906,881	1,915,604	127,603	Cash, Repo	127,603
Missouri Consolidated Health Care Plan:						
Member Premium Contributions-State Employees	0	117,732,437	0	117,732,437	Cash, TI	117,732,437
Investment Income	0	18,682,200	0	18,682,200	Cash, TI	18,682,200
Member Premium-Public Entities	0	8,150,025	0	8,150,025	Cash, TI	8,150,025
Rebates	0	86,665,827	0	86,665,827	Cash, TI	86,665,827
Missouri Savings Bond Account	22	12,090	11,575	537	Cash	537
Old Age Survivors Disability and Health Insurance Trust Fund	4,700	318,451,762	318,451,723	4,739	Cash	4,739
State of MO Cafeteria Plan Account	41,939	331,005	325,663	47,281	Cash	47,281
Commuter Benefits Refund Account	0	973	973	0	Cash	0
DEPARTMENT OF PUBLIC SAFETY:						
Mo. Veterans' Home, Cape Girardeau:						
Residents Cash Fund	\$ 72,057	167,223	174,026	65,254	Cash	65,254
Mo. Veterans' Home, Mexico:						
Residents Cash Fund	53,335	236,519	253,628	36,226	Cash	36,226
Mo. Veterans' Home, Mt. Vernon:						
Residents Cash Fund	45,794	1,133,905	1,139,650	40,049	Cash	40,049
Mo. Veterans' Home, St. James:						
Residents Cash Fund	43,221	686,746	703,415	26,552	Cash	26,552
Mo. Veterans' Home, St. Louis:						
Residents Cash Fund	389,700	839,955	1,057,718	171,937	Cash	171,937
Mo. Veterans' Home, Warrensburg:						
Residents Cash Fund	61,093	119,003	139,924	40,172	Cash	40,172
Mo. Veterans' Home, Cameron:						
Residents Cash Fund	53,693	1,566,380	1,568,904	51,169	Cash	51,169

See page 129 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2021**

Name of Fund or Source	Balance June 30, 2020	Receipts	Expenditures	Balance June 30, 2021 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
RETIREMENT SYSTEMS:						
Mo. State Employees Retirement System	\$ 7,910,830,533	2,537,167,849	928,068,302	9,519,930,080	Cash, Rec, TI, Eq	13,320,817,440
Judicial Plan	167,288,066	85,489,328	41,696,052	211,081,342	Cash, Rec, TI	294,960,587
Mo. State Employees Life and LTD Insurance Program	119,387	32,091,162	32,089,341	121,208	Cash, Rec, TI	3,669,508
DEPARTMENT OF REVENUE (c)						
DEPARTMENT OF SOCIAL SERVICES:						
Division of Youth Services:						
Southwest Region:						
Mount Vernon Treatment Center - Trust Fund	\$ 1,481	3,302	4,536	247	Cash	247
Gentry Residential Treatment Center - Trust Fund	11	4,223	3,904	330	Cash	330
Rich Hill Youth Development Center - Trust Fund	158	0	0	158	Cash	158
Datema House - Trust Fund	0	650	650	0	Cash	0
Wilson Creek Group Home	135	1,597	1,152	580	Cash	580
Northeast Region:						
Cornerstone - Trust Fund	44	0	0	44	Cash	44
Fulton Treatment Center - Trust Fund	355	1,934	1,934	355	Cash	355
Rosa Parks Center - Trust Fund	60	0	0	60	Cash	60
Camp Avery Park Camp - Trust Fund	68	0	0	68	Cash	68
Montgomery City Youth Center - Trust Fund	2,064	225	104	2,185	Cash	2,185
Northwest Region:						
Langsford House - Trust Fund	4,777	9,245	12,901	1,121	Cash	1,121
Northwest Regional Office - Imprest Fund	794	306	120	980	Cash	980
Northwest Regional Youth Center - Trust Fund	11,168	12,007	19,818	3,357	Cash	3,357
Riverbend Treatment Center - Trust Fund	9,012	12,523	10,354	11,181	Cash	11,181
Watkins Mill Park Camp - Trust Fund	12,433	15,666	24,180	3,919	Cash	3,919
Waverly Regional Youth Center - Trust Fund	4,788	16,275	15,023	6,040	Cash	6,040
Southeast Region:						
W.E. Sears - Trust Fund	5,603	17,525	12,957	10,171	Cash	10,171
Girardot Center - Trust Fund	764	2,550	2,275	1,039	Cash	1,039
Sierra Osage Treatment Center - Trust Fund	3,830	8,509	6,320	6,019	Cash	6,019
New Madrid Bend Youth Center - Trust Fund	1,113	192	1,305	0	Cash	0
Southeast Regional Office - Imprest Fund	1,000	26	26	1,000	Cash	1,000
St. Louis Region:						
Hillsboro Treatment Center - Trust Fund	45	507	500	52	Cash	52
Hogan Street Regional Youth Center-Trust Fund	6,538	6,532	8,268	4,802	Cash	4,802
Twin Rivers -Trust Fund f.k.a. Missouri Hills - Trust Fund	108	11	21	98	Cash	98
Bissell Hall - Trust Fund	0	11	11	0	Cash	0
Ft. Bellefontaine - Trust Fund	0	713	708	5	Cash	5
Lewis & Clark - Trust Fund	0	238	238	0	Cash	0

See page 129 for explanation of footnotes.

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**DEPARTMENT OF REVENUE
NON-APPROPRIATED FUNDS - SOURCES AND APPLICATIONS
FOR THE YEAR ENDED JUNE 30, 2021**

Name of Fund or Source	Balance June 30, 2020	Receipts	Expenditures	Balance June 30, 2021 (a)	Type of Asset (b)	Asset Value
(continued from previous page)						
DEPARTMENT OF TRANSPORTATION:						
Local Fund	\$ 34,731,159	103,169,340	26,384,246	111,516,253	Cash	111,516,253
MoDOT and MSHP Medical and Life Insurance	50,453,340	154,379,820	149,674,981	55,158,179	Cash, TI, Rec, CD	80,258,320
Mo Highway and Transportation Com Self Insurance	47,331,011	16,400,502	28,141,251	35,590,262	Cash, TI, Rec	113,435,914
Mo Transportation Finance Corp	114,506,680	601,903	43,880	115,064,703	Cash, TI, Rec	115,069,296
Motor Carrier Services	8,340,770	234,299,121	234,143,011	8,496,880	Cash, TI, Rec	8,496,880
TOTAL NON-APPROPRIATED FUNDS	\$ 10,768,785,235	10,931,468,599	8,960,934,256	12,739,319,578		20,003,702,275

(a) The indicated information for many of the agencies represents preliminary balances and are subject to further adjustments as necessary as a result of independent audits. The balances at June 30, 2020, are final audited balances for the year then ended, and may differ from the ending balances reported in the Department of Revenue's Fiscal Year 2020 Financial and Statistical Report.

(b) TI - Temporary Investments Rec - Accounts Receivable CD - Certificate of Deposit CWIP - Construction Work In Progress Bldg - Buildings
Eq - Equipment Repo - Repurchase Agreement CS - Common Stock Pre Exp - Prepaid Expenses Inv - Inventories

(c) The Department of Revenue's funds not deposited with the State Treasurer's Office are reported on the Non-State Funds Financial Schedule on page 43.